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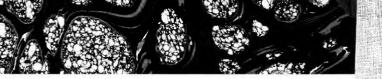
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LIST OF MEMBERS,
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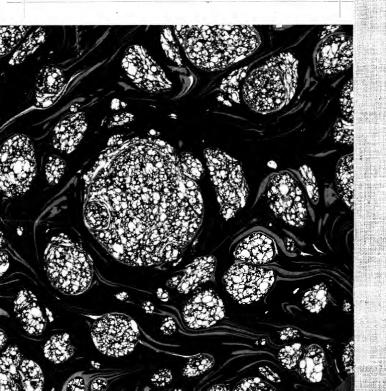
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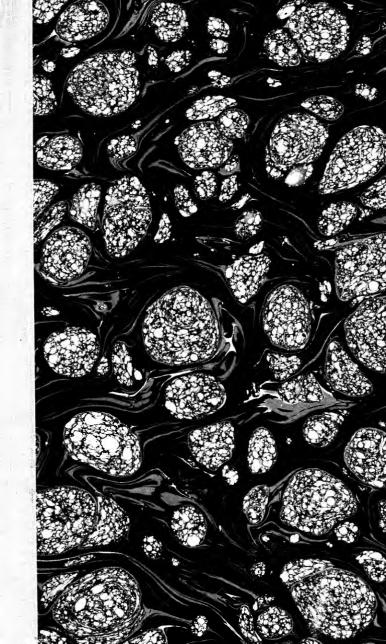
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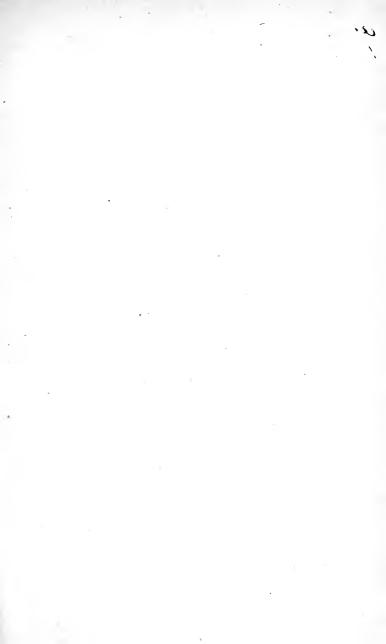
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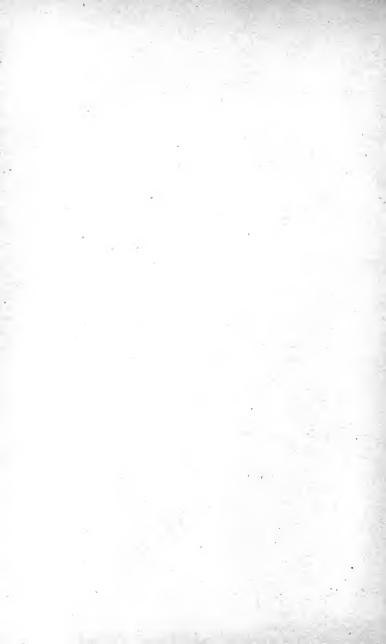
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ot denotes a Member of the Council.

Membership in Societies incorporated in the Institute is indicated as follows:—

Institute of Accountants			* Fellow; † Associate.
Society of Accountants in England			† Fellow; § Associate.
Incorporated Society of Liverpool Acc	ounta	nts	Member.
Manchester Institute of Accountants			¶ Fellow; ** Associate.
Sheffield Institute of Accountants			†† Fellow; ‡‡ Associate.

Where the date is given it denotes the date of election.

ABINGDON. Berkshire.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

1880, May 11 Preston, Arthur Edwin, § 31 Oct. 1877; F.C.A. 6 Dec. 1882; High Street.

ALDERLEY EDGE. Cheshire.

Associate not in Practice.

1902, Aug. 6 Sykes, Percy Stanley, "Cawthorne."

ASHFORD. Kent.

Fellow.

1884, Feb. 6 Hyland, Frank, F.C.A. 1 Nov. 1899; (Frank Hyland & Riches), 19, New Rents.

ASHTON-UNDER-LYNE. Lancashire.

Fellows.

- 1880, Aug. 4 Moss, William, (Moss & Barker), Market Place.
- 1881, Jan. 5 SMITH, John, F.C.A. 1 May 1889; St. Michael's Square.
- 1893, Nov. 1 TROTTER, John Townley, (J. Townley Trotter & Co.), 4, Park Parade.
- 1884, Feb. 6 Wainwright, Joel, (Wainwright, Son & Co.), 23, Delamere Street.

ASHTON-UNDER-LYNE continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

- 1881, Jan. 5 Barker, William Henry, (Moss & Barker)
 Market Place.
- 1891, Feb. 4 Brown, William Charles, (Wainwright, Son & Co.), 23, Delamere Street.
- 1897, Nov. 3 FERGUSON, Harold Stuart, (Ferguson & Hamer), 120A, Stamford Street.
- 1902, Aug. 6 HAMER, Frank, (Ferguson & Hamer), 120A. Stamford Street.
- 1894, Feb. 7 Lunt, Walter, (Wainwright, Son & Co.), 23, Delamere Street.
- 1887, Nov. 2 Wainwright, Charles Richard, (Wainwright, Son & Co.), 23, Delamere Street.

Associate not in Practice.

1881, May 4 Ashton, Thomas, Savings Bank Buildings, Warrington Street.

BACUF. Lancashire.

Fellows.

- 1885, May 6 Awed, Arthur William, F.C.A. 3 Feb. 1897; (F. Hunter, Gregory & Lord), Irwell Terrace.
- 1880, May 11 LORD, Lawrence. ** 6 Feb. 1879; F.C.A.
 29 June 1880; (F. Hunter, Gregory & Lord),
 Irwell Terrace.

Associates not in Practice.

- 1902, Feb. 5 LORD, John Roberts, clerk to F. Hunter, Gregory & Lord, Irwell Terrace.
- 1894, Feb. 7 Pickup, Harold, clerk to F. Hunter, Gregory & Lord, Irwell Terrace.
- 1898, Aug. 3 Pickup, Vernon, Orchard Villa.
- 1894, Feb 7 Stocks, Oliver, clerk to F. Hunter, Gregory & Lord, Irwell Terrace.

BAGSHOT. Surrey.

Fellow.

1880, June 29 aSTUBBINS, Thomas Kirkman, Moorlands.

a Not in Practice.

BANBURY. Oxfordshire.

Associate not in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1902. Feb. 5 PEARCE, Horace William, 59, High Street,

BANGOR. Carnaryonshire.

Fellow.

1880, May 11 PARRY, William John, § 27 Aug. 1873; ‡ 11 May 1875; Arvonia Chambers.

Associates in Practice.

1894, Feb. 7 PARKER, John Edward Darker, (J. R. Prichard & Co.), Bank Place.

1881, Apr. 6 . PRICHARD, John Richard, (J. R. Prichard & Co.), Bank Place.

BARNSLEY. Yorkshire.

Associates in Practice.

1889, Aug. 7 Gibson, James, Regent Chambers.

1901, Feb. 6 MOULTON, Percy Allen, Regent Street.

Associate not in Practice.

1890, Feb. 5 Wells, Henry Jollie, Oakwell.

BARNSTAPLE. Devonshire.

Associate in Practice.

1893, Nov. 1 BARRETT, Henry, 19, Cross Street.

BARROW-IN-FURNESS. Lancashire.

Fellows.

1886, Aug. 4 FORSTER, Joseph Angus, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), 125, Ramsden Square.

1891, May 6 McBain, Francis, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), 125, Ramsden Square.

1880, May 11 MILLER, Robert Ferguson, † 28 Apr. 1875; *31 July 1878; (R. F. Miller & Co.), Ramsden Square.

1886, Aug. 4 Nancarrow, George Bennett, F.C.A. 3 Feb. 1897; (W.B. Peat & Co.), 125, Ramsden Square.

1880, May 11 PEAT, William Barclay, & † 24 Apr. 1879; F.C.A. 1 Nov. 1882; (W. B. Peat & Co.), 125, Ramsden Square.

BARROW-IN-FURNESS—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

- 1882, Dec. 6 McIlraith, John Low, (R. F. Miller & Co.), Ramsden Square.
- 1885, Aug. 5 MILLER, Hubert, (R. F. Miller & Co.), Ramsden Square.
- 1899, Aug. 2 Petre, Reginald Bernard, (W. B. Peat & Co.), 125, Ramsden Square.
- 1893, Nov. 1 VALE, William Henry, 121, Ramsden Square.

Associate not in Practice.

1901, Feb. 6 Hobbins, Herbert Charles, clerk to R. F. Miller & Co., Ramsden Square.

BATH. Somersetshire.

Fellows.

- 1886, Feb. 3 BUTCHER, Henry, F.C.A. 5 Nov. 1902; (Ham, Dennehy & Butcher), Bank Chambers.
- 1883, Nov. 7 DENNEHY, John George, F.C.A. 7 May 1902; (Ham, Dennehy & Butcher), Bank Chambers.

Associates in Practice.

- 1900, Feb. 7 Comlex, Augustus Charles, (Ham, Dennehy & Butcher), Bank Chambers.
- 1898, Feb. 2 Jackson, Samuel Pim, (Ham, Dennehy & Butcher), Bank Chambers.

Associate not in Practice.

1884, Dec. 3 Huntley, William Henry, 27, Devonshire Buildings, Wells Road.

BECCLES. Suffolk.

Fellows.

- 1880, May 11 BLAKE, Lovewell, § 1 Feb. 1872; F.C.A.
 22 Sep. 1880; (Lovewell Blake & Co.),
 Blyburgate Street.
- 1894, Aug. 7 Hurr, James, F.C.A. 6 Aug. 1902; (Lovewell Blake & Co.), Blyburgate Street.
- 1893, Aug. 2 LARK, Albert Ernest James, F.C.A. 3 Aug. 1898; (Lovewell Blake & Co.), Blyburgate Street.

Associate in Practice.

1898, Aug. 3 FLOWER; William Tacon, (Lovewell Blake & Co.), Blyburgate Street.

BEDFORD.

Fellows.

DATE OF ADMISSION TO MEMBERSHIP

- 1899, Feb. 1 COTMAN, John Sell, F.C.A. 4 May 1904; (Goodricke, Cotman & Co.), Union Bank Chambers, St. Paul's Square, and High Street.
- 1898, Aug. 3 GOODRICKE, Lionel Fairfax, F.C.A. 5 Aug. 1903; (Goodricke, Cotman & Co.), Union Bank Chambers, St. Paul's Square, and High Street.

Associates in Practice.

- 1881, Dec. 7 Field, Alfred Long, Howard Chambers, Mill Street.
- 1903, Aug. 5. HOOPER, Cyril Oliphant, (Goodricke, Cotman & Co.), Union Bank Chambers, St. Paul's Square, and High Street.
- 1901, Aug. 7 MAPPLEBECK, William Harold, (Goodricke, Cotman & Co.), Union Bank Chambers, St. Paul's Square, and High Street.

BEN RHYDDING, near Leeds. Yorkshire.

Associate in Practice.

1898, May 4 Bown, Frank, "Thornycroft," Bolling Road.

BETHESDA. Carnarvonshire.

Fellow.

1880, May 11 PARRY, William John, § 27 Aug. 1873; ‡ 11 May 1875; Coetmor Yard.

BIRKENHEAD. Cheshire.

Fellow.

1892, Feb. 3 HASSAL, John Alfred Satterfield, F.C.A. 3 Feb. 1897; (Knox, Hassal, Dodd & Co.), "Westleigh," 61, Beresford Road, Oxton.

Associates in Practice.

1882, June 28 HARDY, Herbert Edward, 228, Grange Road.

1880, May 11 MAWSON, John Gordon Byron, § 15 May 1872; (J. G. B. Mawson & Co.), 44, Hamilton Square.

BIRKENHEAD—continued

Associates in Practice.

DATE OF ADMISSION

1880,

TO MEMBERSHIP Parker, Charles Bayley, (Proctor & Parker), 1888. May 2 Dunedin, Storeton Road, Prenton.

SIMM, Joseph Roscoe, 56, Hamilton Square. 1880, Sep. 22

Associate not in Practice.

LAWSON, Charles Frederick, clerk to J. G. B. 1896, Aug. 5 Mawson & Co., 44, Hamilton Square.

BIRMINGHAM. Warwickshire.

Sep. 22

Fellows.

Abbott, Edward James, F.C.A. 6 Feb. 1901;

		bers, 9, Bennett's Hill. & Co.), Sun Chambers, 9, Bennett's Hill.
1880,	July 21	AGAR, Thomas James, (Agar, Bates & Co.), 110, Edmund Street.
1892,	Feb. 3	Aston, William Smedley, F.C.A. 7 Aug. 1901; (W. S. Aston & Earle), 45, Newhall Street.
1880,	May 11	Bayfield, Lockington Arthur, †10 Mar. 1874; F.C.A. 29 June 1880; (Bayfield & Bayfield), 95, Colmore Row.
1880,	May 11	Beech, George, § 28 Apr. 1880; F.C.A. 22 Sep. 1880; 37, Temple Street.
1891,	May 6	BRIDGWATER, William Frith, F.C.A. 7 Aug. 1901; (W. F. Bridgwater & Scurrah), 3, Cherry Street.
1880,	June 29	Caldicott, Oswald Holt, (Caldicott, Hill & Caldicott), 10, Newhall Street.

CARTER, Eric Mackay, C; F.C.A. 3 Aug. 1887; 1880. Aug. 4 (Carter & Co.), 33, Waterloo Street.

Carter, Philip Halliley, F.C.A. 3 Feb. 1897; 1890, Feb. 5 (Carter & Co.), 33, Waterloo Street.

1880, June 29 CHARLTON, Walter, F.C.A. 3 Nov. 1897; (Charlton & Long), 5, Waterloo Street.

COLEMAN, George Thomas Whitehouse, F.C.A. 1882. Oct. 4 2 Mar. 1887; (Heathcote & Coleman), 13, Temple Street.

CUDWORTH, Alfred James, F.C.A. 2 Nov. 1892; 1885. Feb. 4 (R. L. Impey, Cudworth & Lakin-Smith), 44, Waterloo Street.

BIRMINGHAM—continued.

Fellows.

		renows.
	F ADMISSION MBERSHIP	
1883,	Aug. 1	Davies, Frank, F.C.A. 7 Aug. 1889; (Frank Davies, Meredith & Co.), Prudential Build- ings, Corporation Street.
1896,	Feb. 5	DAVIES, Willis Richard, (Willis Davies, and Wilson), 11, 12 & 13, Union Chambers, Temple Row.
1880,	Nov. 3	DAY, Harry, (Harry Day & Co.), 39, Corporation Street.
1882,	June 7	aDEELEY, George Dawson, F.C.A. 1 Feb. 1888; Cumberland Lodge, Anderton Park Road, Moseley.
1880,	Aug. 4	Edwards, Allen, F.C.A. 1 Aug. 1883; (Allen Edwards & Co.), Educational Chambers, 90, New Street.
1880,	May 11	FISHER, Walter Newton, C; § 15 May 1872; (Fisher, Randle & Fisher), 4, Waterloo Street.
1880,	June 29	Gibson, Arthur Henry, &; F.C.A. 2 Feb. 1881; (Gibson & Ashford), 39, Waterloo Street.
1880,	Nov. 3	HEATHCOTE, Frederic John, F.C.A. 3 Aug. 1887; (Heathcote & Coleman), 13, Temple Street.
1886,	Aug. 4	Heaton, John Howard, F.C.A. 7th Nov. 1900; (Woodward, Heaton & Adams), 95, Colmore Row.
1881,	June 1	Hill, James Walter Gibson, F.C.A. 6th Feb. 1901; (Abbott, Deeley, Hill & Co.), Sun Chambers, 9, Bennett's Hill.
1880,	Aug. 4	Hill, Micaiah Gibson, F.C.A. 9 Mar. 1881; (Caldicott, Hill & Caldicott), 10, Newhall Street.
1880,	May 11	 IMPEY, Robert Levitt, †23 Apr. 1879; F.C.A. 22 Sep. 1880; (R. L. Impey, Cudworth & Lakin-Smith), 44, Waterloo Street.
1897,	Feb. 3	Lakin-Smith, Herbert, F.C.A. 14 Jan. 1903; (R. L. Impey, Cudworth & Lakin-Smith), 44, Waterloo Street.
1887,	Aug. 3	MEREDITH, Harry, F.C.A. 4 May 1898; (Frank Davies, Meredith & Co.), Prudential Build- ings, Corporation Street.

a Not in Practice.

BIRMINGHAM—continued.

Fellows.

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	ADMISSION MBERSHIP	
1880,	Sep. 22	Muras, Robert, F.C.A. 7 Feb. 1883; (Muras, Harries & Higgison), Whitehall Chambers, 3, Colmore Row.
1880,	June 29	Parsons, George Collison Tuting, F.C.A. 4 Feb. 1885: (Sharp, Parsons & Co.), 120, Colmore Row.
1881,	Feb. 2	POWELL, Arthur Thomas, F.C.A. 1 Feb. 1888; (Mayo, Powell & Co.), 15, Newhall Street.
1881,	Mar. 2	RANDLE, William, F.C.A. 4 Feb. 1891; (Fisher, Randle & Fisher), 4, Waterloo Street.
1887,	Feb. 2	Rubery, John Evans, F.C.A. 1 Feb. 1893; (Simpson, Rubery & Co.), 17, Newhall Street.
1880,	May 11	RYDER, Thaddeus, § 28 Dec. 1877; F.C.A. 6 May 1885; (Thaddeus Ryder & Co.), Grosvenor Chambers, Corporation Street.
1886,	Aug. 4	^a Sargant, George Herbert, F.C.A. 2 Nov. 1892; 9, Lyttleton Road, Edgbaston.
1880,	July 21	SHARP, Elkanah Mackintosh, (Sharp, Parsons & Co.), 120, Colmore Row.
1880,	May 11	SMITH, Howard Samuel, * 21 Apr. 1874; (Howard Smith, Slocombe & Co.), Bank Chambers, 11, Waterloo Street.
1887,	Aug. 3	Walker, Philips West, F.C.A. 1 Feb. 1888; 18, Waterloo Street.
1880,	Oct. 20	Wenham, Alfred Ebenezer, (Wenham Brothers & Co.), 37, Waterloo Street.
1881,	Jan. 5	West, Arthur James, F.C.A. 1 May 1901; (Harrison, West, Ledsam & Co.), 15 & 16, Waterloo Street.
1882,	Oct. 4	WHITEHILL, Robert, F.C.A. 1 Feb. 1893; (Whitehill & Whitehill), 35, Waterloo Street.
1883,	Mar. 7	WILLIAMS, Arthur John, F.C.A. 4 May 1898; (A. J. Williams, Smith & Co.), 77, Colmore Row.
1896,	Aug. 5	Winn, Ernest Burton, F.C.A. 6th May 1903; (Carter & Co.), 33, Waterloo Street.
1884,	Feb. 6	WOODWARD, Harry Frank, F.C.A. 14 Jan. 1903; (Woodward, Heaton & Adams), 95, Colmore Row.

a Not in Practice

BIRMINGHAM—continued.

Associates	in	Pronting
ASSOCIATES	111	Fractice.

			ZZSSOCIATES III Z IACTICE.
DATE OF TO ME	ADMIS MBERSI		
1890,	Feb.	5	Adams, Arthur George, (Woodward, Heaton & Adams), 95, Colmore Row.
1884,	Aug.	-6	Addinsell & Co.), 112, Edmund Street.
1883,	Feb.	7	APPLEBY, Charles Thomas, (Poppleton & Appleby), 26, Corporation Street.
1881,	Dec.	7	ARTER, John James Bedney, (Bath & Stewart), Norwich Union Chambers, Edmund Street.
1890,	May	7	Ashford, Harcourt, (Gibson & Ashford), 39, Waterloo Street.
1884,	Apr.	2	ASTON, Thomas Samuel Ebenezer, 2, Newhall Street.
1881,	Dec.	7	ATTLEE, Thomas Morris England, (Attlee & Co.), 114, Edmund Street.
1903,	Aug.	5	Bagley, Albert, (Leigh Elkington & Co.), 29, Newhall Street.
1885,	Feb.	4	Bates, Philip, (Agar, Bates & Co.), 110, Edmund Street.
1884,	Feb.	6	Barson, Charles Richard Turley, 57, Colmore Row.
1887,	Mar.	2	Bentley, William, (Bentley & Co.), 56, Newhall Street.
1893,	Feb.	1	Bloomer, Harry Howard, (Joseph Lewis, Bloomer & Ford), 35, Paradise Street.
1894,	Aug.	1	Boston, Arthur Wallace, (Hackett, Boston & Co.), Athenæum Chambers, Temple Row.
1898,	Feb.	2	Bowker, George John, (John Chapman & Bowker), 129, Edmund Street.
1887,	Aug.	3	Brettell, Howard William, (Howard Button, Brettell & Co.), Central House, 75, New Street.
1880,	July	,7	Brothers, William Henry, Westminster Chambers, 99, Corporation Street.
1901,	Feb.	6	Buckle, Frederick William, 7, Waterloo Street.
1898,	Nov.	2	Buller, William, Clarendon Chambers, 1, Waterloo Street.

BIRMINGHAM—continued.

DATE OF TO ME	MBERS		
1882,	June	7	Bunkle, William Lewis, Temple Courts, 55, Temple Row.
1900,	Feb.	7	Butt, Harry Percy, (Walter J. Kershaw & Co.), 34, Waterloo Street.
1898,	Feb.	2	Button, Howard, (Howard Button, Brettell & Co.), Central House, 75, New Street.
1899,	Aug.	2	Caldicott, John Philip, (Caldicott, Hill & Caldicott), 10, Newhall Street.
1886,	May	5	CHAPMAN, Arthur, (Owen & Chapman), White-hall Chambers, 23, Colmore Row.
1894,	Nov.	7	CHAPMAN, John, (John Chapman & Bowker), 129, Edmund Street.
1904,	Feb.	3	COOPER, Tom Townsend, Athenæum Chambers, Temple Row.
1898,	Nov.	2	COTTERELL, Charles William, 57, Colmore Row.
1899,	Aug.	2	Cox, Frank Seymour, 22, Cannon Street.
1881,	Apr.	6	CREKE, Frank, (Frank Creke, Harcourt & Co.), Athenæum Chambers, Temple Row.
1900,	Feb.	7	Daman, Robert Ferdinand, 33, Newhall Street.
1901,	Feb.	6	Day, William George, (Harry Day & Co.), 39, Corporation Street.
1880,	May	11	Dufffield, William, § 31 Oct. 1877; (Duffield & Smith), 16, Temple Street.
1901,	Aug.	7	Dunstan, Arthur Haywood, (Gibson & Ashford), 39, Waterloo Street.
1899,	Aug.	2	Earle, Richard Burton, (W. S. Aston & Earle), 45, Newhall Street.
1894,	May	2	EDWARDS, James Frederick, 23, Temple Row.
1898,	May	4	Edwards, Joseph James, (Edwards & Foster), Ruskin Chambers, 191, Corporation Street.
. 1904,	Feb.	3	EDWARDS, Walter John, (John Lewis & Co.), 7, Waterloo Street.
1880,	Sep:	22	ELKINGTON, Leigh Harold, (Leigh Elkington, & Co.), 29, Newhall Street.
1898,	Feb.	2	Evans, William Charles, Central House, New Street.

Associates in Practice.

BIRMINGHAM—continued.

DATE OF ADMISSION TO MEMBERSHIP

1886, Aug. 4

Row.

TO MI	EMBERS	HIP	
1887,	May	4	FELTON, Roland Allen, (Felton & Co.), 131, Edmund Street.
1893,	Feb.	1	FIELDING, Harry, (Agar, Bates & Co.), 110, Edmund Street.
1886,	Nov.	3	FILOSE-SPENCER, Basil Stanislaus Filose, (Filose-Spencer, Campbell & Co.), 14, New Street.
1904,	Feb.	3	FISHER, Ebenezer, Lloyd's Bank Chambers, Jamaica Row,
1893,	Feb.	1	Fisher, Howard Walter, (Fisher, Randle & Fisher), 4, Waterloo Street.
1885,	Feb.	4	FLINT, Charles Frederick Bragg, (Flint & Thompson), 105, Colmore Row.
1895,	Feb.	6	Ford, Bertram Joseph Tottey, (Joseph Lewis, Bloomer & Ford), 35, Paradise Street.
1881,	Feb.	2	Forrest, Ernest William, (Forrest & Son), 32, Union Street.
1901,	Feb.	6	FOSTER, Lionel Fred, (Edwards & Foster), Ruskin Chambers, 191, Corporation Street.
1887,	Feb.	2	Fowkes, Walter Edgar, (Fowkes & Co.), Temple Courts, Temple Row.
1895,	May	1	Francis, Alfred, Midland Chambers, 26, Corporation Street.
1903,	Aug.	5	Galloway, David Robertson, (Tyler & Galloway), Newton Chambers, 43, Cannon Street.
1887,	Feb.	2	GRIFFITHS, Thomas Gilbert, Council Chambers, 109, Colmore Row.
1892,	Aug.	3	HACKETT, Harry, (Hackett, Boston & Co.), Athenæum Chambers, Temple Row.
1880,	July	21	HACKETT, John Herbert, (Howard Smith, Slocombe & Co.), Bank Chambers, 11, Waterloo Street.
1901,	Feb.	6	Haines, Campbell William, 19, Grenville Buildings, Cherry Street.
1903,	Feb.	4	Hall, Robert Thomas, (Hall & Sherwood), 21, Waterloo Street.

Hands, Harry, (Hands & Baylis), 88, Colmore

BIRMINGHAM—continued.

DATE OF ADMISSION

TO ME	MBERSI	HIP	
1901,	Feb.	6	Hanson, John Richard, (Rooke, Hanson & Co.), Central House.
1898,	Feb.	2	Harkness, William Robert, (W. R. Harkness & Co.), 47, Temple Row.
1892,	Feb.	3	HARRIES, Nelson George, (Muras, Harries & Higgison), Whitehall Chambers, 3, Colmore Row.
1896,	Feb.	5	Haskins, Archibald Owen, 35, Exchange Buildings, Stephenson Place.
1895,	Aug.	7	Haswell, George Frederick Handel, 7, Waterloo Street.
1881,	Nov.	2	HEELEY, Lewis Harwood, 29, Newhall Street.
1903,	Aug.	5	Higgison, Francis Walford, (Muras, Harries & Higgison), Whitehall Chambers, 3, Colmore Row.
1889,	May	1	HILL, Thomas John, 26, Waterloo Street.
'1883,	Feb.	7	Hill, William Oliver, (Jacombs & Hill), 79, Colmore Row.
1896,	Feb.	5	Hinks, John William, (John W. Hinks & Cranmore Taylor), 3, Temple Row West, and at High Street, Smethwick.
1881,	Jan.	5	Hodgkinson, Charles, 95, Colmore Row.
1886,	Feb.	3	Hossell, Sidney Howard, (Sidney H. Hossell & Co.), Hatherton Chambers, Old Square.
1891,	Aug.	5	Howell, Harold, 1, Cannon Street.
1894,	Nov.	7	Hutton, William, (Charles Baker & Co.), 39, Bennett's Hill.
1885,	Aug.	5	IMPEY, Frank, (Frank Impey & Co.), 37, Newhall Street.
1899,	Feb.	1	Jackson, Herbert David, (W. G. Floyd & Jackson), New Eldon Chambers, 48, Cherry Street.
1881,	Mar.	2	JACOMBS, Walter Septimus, (Jacombs & Hill), 79, Colmore Row.
1897,	Aug.	4	JEROME, Arthur Vincent, (Mayo, Powell & Co.), 15, Newhall Street.

BIRMINGHAM—continued.

Associates		D 4	
Associates	ın	Practice.	

	Associates in Practice.
DATE OF ADMISSION TO MEMBERSHIP	
1903, May 6	JORDAN, James Edgar, (J. Edgar Jordan & Co.), Central House, New Street.
1899, Nov. 1	KEELING, Harry, Colmore House, Waterloo Street.
1885, Nov. 4	Kershaw, Walter James, (Walter J. Kershaw & Co.), 34, Waterloo Street.
1887, May 4	KEYS, Clement, (Clement Keys & Taylor), Athenæum Chambers, 71, Temple Row.
1888, Aug. 1	KIMBERLEY, Thomas Edwin, (Kimberley, Morrison & Co.), Temple Courts, 55, Temple Row.
1893, May 10	LAMPLUGH, Francis Henry, 86, Colmore Row.
1881, Jan. 5	Lane, William Reuben, 33, Waterloo Street.
1896, May 6	Ledsam, Henry Thomas Clutton Salt, B.A., (Harrison, West, Ledsam & Co.), 15 & 16, Waterloo Street.
1894, Feb. 7	Lewis, Harold Clare, (John Lewis & Co.), 7, Waterloo Street.
1892, Feb. 3	Long, Alfred Ernest Marmaduke, (Charlton & Long), 5, Waterloo Street.
1884, Oct. 1	Mackintosh, Francis Henry, (Mackintosh & Ridsdale), Winchester House, Victoria Square.
1902, Aug. 6	McPherson, Charles Henry, 109, Colmore Row.
1897, May 5	Morrison, Percy Archibald, (Kimberley, Morrison & Co.), Temple Courts, 55, Temple Row.
1880, July 21	Mullard, Thomas Samuel Michael, (Howard Smith, Slocombe & Co.), Bank Chambers, 11, Waterloo Street.
1887, May 4	Murray, Frank Townsend, 60, Church Road, Moseley.
1892, Feb. 3	NEAL, Theodore David, (Theodore Neal & Pitt), 127, Edmund Street.
1902, Aug. 6	Odell, Oswald Facer, (Odell & Tyndall), 30, Temple Street.
1881, Oct. 5	OWEN, Walter Thomas, (Owen & Chapman), Whitehall Chambers, 23, Colmore Row.

BIRMINGHAM—continued.

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	TE OF TO ME			
	1881,	Jan.	5	Palk, Rheece Williams, (King Patten, Palk & Co.), 56, Newhall Street.
	1899,	Nov.	1	PARKER, Robert William, St. Philip's Chambers, 41, Church Street.
	1889,	Aug.	7	PAYNE, Thomas Arthur, (T. O. Williams & Payne), 20, Cannon Street.
	1897,	Feb.	3	Pepper, Herbert Alfred, (Herbert Pepper & Rudland), 14, Temple Street.
	1887,	Aug.	3	Phipps, William, (Wenham Brothers & Co.), 37, Waterloo Street.
:	1898,	Aug.	3	PITT, James, (Theodore Neal & Pitt), 127, Edmund Street.
	1880,	Oct.	20	POPPLETON, George Graham, (Poppleton & Appleby), 26, Corporation Street.
	1889,	Nov.	6	PRITCHARD, John Ernest, (J. E. Pritchard & Co.), 71, Colmore Row.
	1894,	Feb.	7	RAY, Charles John Leopold, 50B, New Street.
	1886,	Feb.	3	RHODES, James, (James Rhodes & Co.), Council Chambers, 109, Colmore Row.
	1883,	July	4	RICHARDS, Charles, (C. C. Smith & Richards), Cobden Chambers, Corporation Street.
:	1884,	Aug.	6	RIDSDALE, George Robert, (Mackintosh & Ridsdale), Winchester House, Victoria Square.
]	1894,	Nov.	7	Robinson, William Frederick, Council Chambers, 109, Colmore Row.
:	1889,	Aug.	7	Rogers, John Henry, 128, Colmore Row.
	1897,	Feb.	3	ROOKE, Charles William, (Rooke, Hanson & Co.), Central House.
:	1899,	Aug.	2	Rowlands, Richard Reginald, 105, Colmore Row.
	1893,	Feb.	1	Rowley, James Edward, (John Lewis & Co.), 7, Waterloo Street.
	1897,	Nov.	3	RUDLAND, Ernest Marston, (Herbert Pepper & Rudland), 14, Temple Street.
	1892,	Aug.	3	SCATTERGOOD, Thomas Bernard, (T. B. Scattergood & Co.), 2, Newhall Street.

BIRMINGHAM—continued.

Aggo	niates	in	Practice.	
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DATE OF	ADMI	STON	Associates in Tractice.
	MBERS		
1894,	Feb.	7	Scurrah, Rowland Waddington, (W. F. Bridgwater & Scurrah), 3, Cherry Street.
1899,	Feb.	1	SHERREY, Albert Edward, (Felton & Co.), 131, Edmund Street.
1903,	Nov.	4	SHERWOOD, Harold Henry, (Hall & Sherwood), 21, Waterloo Street.
1892,	Feb.	3	SHORT, Arthur, Colmore House, 21, Waterloo Street.
1881,	Jan.	5	Short, William Dudley, (Wm. & W. Dudley Short), Imperial Chambers, 31B, Colmore Row.
1896,	Mar.	4	SKIDMORE, Arthur Egbert, 60, Newhall Street.
1883,	Feb.	7	SMITH, Charles Cox, (C. C. Smith & Richards), Cobden Chambers, Corporation Street.
1894,	Nov.	7	SMITH, Charles Herbert, (A. J. Williams, Smith & Co.), 77, Colmore Row.
1898,	May	4	SMITH, Edwin Joseph, (Duffield & Smith), 16, Temple Street.
1895,	Nov.	6	Sparshott, Ernest Edward, (Sharp, Sparshott & Co.), 71, Colmore Row.
1889,	Aug.	7	Squiers, Joseph, Norwich Union Chambers, 21, Bennett's Hill.
1881,	Apr.	6	Stewart, George Frederick, Westley Road, Acocks Green.
1897,	Aug.	4	STOKES, Stephen Bradley, (Fowkes & Co.), Temple Courts, Temple Row.
1897,	Aug.	4	Taylor, Archibald Percy, (A. P. Taylor & Co.), 14, New Street.
1899,	Aug.	2	Taylor, Edward, (Clement Keys & Taylor), Athenæum Chambers, 71, Temple Row.
1882,	Dec.	6	Taylor, Frank, Cecil Chambers, 39, Newhall Street.
1898,	Мау	4	TAYLOR, George Cranmore, (John W. Hinks & Cranmore Taylor), 3, Temple Row West, and at High Street, Smethwick.
1894,	Aug,	1	TAYLOR, Herbert Walter, (Harrison, West, Ledsam & Co.), 15 & 16, Waterloo Street.

BIRMINGHAM—continued.

Associates in Practice.

TO ME			
1899,	Feb.	1	THOMAS, William, King's Court, 115 & 117, Colmore Row.
1891,	Feb.	4	Thompson, George William Lindsay, (Flint & Thompson), 105, Colmore Row.
1894,	May	2	Thwaite, Albert Newsome, 13, Church Road, Moseley.
1888,	May	2	Townley, Roscoe, 118, Colmore Row.
1901,	Feb.	6	Tyndall, Edward Warren, (Odell & Tyndall), 30, Temple Street.
1893,	Aug.	2	Type, Cedric Percy, 33, Newhall Street.
1887,	May	4	Walker, Henry, Oldbury.
1896,	Nov.	4	Ward, James Edward, (James E. Ward & Co.), 18, New Street.
1901,	Aug.	7	Warriner, Albert Henry, Bank Chambers, 47, Temple Row.
1900,	May	2	Wenham, Basil Elliot, (Wenham Brothers & Co.), 37, Waterloo Street.
1900,	May	2	Wenham, William Knight, B.A., (Wenham Brothers & Co.), 37, Waterloo Street.
1890,	Мау	7	WHITEHILL, John, (Whitehill & Whitehill), 35, Waterloo Street.
1881,	Jan.	5	WILLIAMS, Thomas Oswald, (T. O. Williams & Payne), 20, Cannon Street.
1901,	Sep.	7	Wilson, Rowland Hill, (Willis Davies & Wilson), 11, 12 & 13, Union Chambers, Temple Row.
1900,	May	2	WITHNALL, Walter Edward, 19, Temple Street.
1881,	Jan.	5	Wood, Arthur Wellington, 231, Monument Road.
1893,	May	10	Wood, Maurice Arnold, Whitehall Chambers, Colmore Row.

1897,	Nov.	3	ALLDRITT, Walter Ernest, clerk to Abbott,
			Deeley, Hill & Co., Sun Chambers, 9,
			Bennett's Hill.
1000	A	0	BEEGH Edmund William 27 Tomple Street

BIRMINGHAM—continued.

			А	ssociates not in Practice.
D	TO ME	ADMI:		
	1903,	Feb.	4 -	Bibby, Walter Edward, clerk to Thaddeus Ryder & Co., Grosvenor Chambers, Corpora- tion Street.
	1902,	May	7	Block, Morrey Theodore, clerk to Howard Smith, Slocombe & Co., Bank Chambers, 11, Waterloo Street.
	1903,	Aug.	5	BOLTON, Charles Howard, clerk to R. L. Impey, Cudworth & Lakin-Smith, 44, Waterloo Street.
	1903,	Feb.	4	Bosley, Edward, clerk to Sharp, Parsons & Co., 120, Colmore Row,
	1903,	Mar.	9	Bostock, Geoffrey Rowley, clerk to Carter & Co., 33, Waterloo Street.
	1900,	Feb.	7	Brittain, Thomas, clerk to Owen & Chapman, Whitehall Chambers, 23, Colmore Row.
	1889,	Nov.	6	Brown, Harry Samuel, clerk to Carter & Co., 33, Waterloo Street.
	1881,	Mar.	2	Brown, Samuel Shakespeare, clerk to Fisher, Randle & Fisher, 4, Waterloo Street.
	1885,	May	6	Chatwin, Walter, "Upcote," Pershore Road, King's Norton.
	1898,	May	4	COCKIN, Eli, clerk to Forrest & Son, 32, Union Street.
6	1903,	Feb.	10	COND, Thomas William, clerk to John Chapman & Bowker, 129, Edmund Street.
	1881,	Dec.	7	Cox, Arthur James, "Newlyn," Clarence Road, Moseley.
	1904,	Feb.	3	Cox, Edmund Mervyn, clerk to Harrison, West, Ledsam & Co., 15 & 16, Waterloo Street.
	1901,	Feb.	6	Davis, Walter Joseph, clerk to Harrison, West, Ledsam & Co., 15 & 16, Waterloo Street.
	1903,	Aug.	5	Dyson, Harry Wyton, clerk to Sharp, Parsons & Co., 120, Colmore Row.
	1904,	Feb.	11	Edge, Robert Beasley, clerk to Attlee & Co., 114, Edmund Street.

BIRMINGHAM—continued.

DATE OF TO ME			
1888,	May	2	Edmonds, William Henry, clerk to Fisher, Randle & Fisher, 4, Waterloo Street.
1894	May	2	Fellows, Frank Eagleton, clerk to Sharp, Parsons & Co., 120, Colmore Row.
1900,	Aug.	1	FOWLER, Robert Edward, clerk to Gibson & Ashford, 39, Waterloo Street.
1903,	Aug.	5	GIBBS, George Percy, clerk to Howard Smith, Slocombe & Co., Bank Chambers, 11, Waterloo Street.
1899,	Feb.	1	GOODE, George Edward, clerk to R. L. Impey, Cudworth & Lakin-Smith, 44, Waterloo Street.
1892,	Feb.	3	Goodwin, Wilfred Hugh, "Holly Mount," Upland Road, Selly Park.
1883,	Oct.	3	Green, Henry, 68, Grantham Road, Sparkbrook.
1899,	Nov.	1	Groves, William Henry, clerk to Carter & Co., 33, Waterloo Street.
1898,	Feb.	2	Hill, Frank Alfred, clerk to Agar, Bates & Co., 110, Edmund Street.
1899,	Aug.	2	HITCHMAN, Francis Henry, clerk to Howard Smith, Slocombe & Co., Bank Chambers, 11, Waterloo Street.
1902,	Aug.	6	Hudson, Fred Howard, clerk to Caldicott, Hill & Caldicott, 10, Newhall Street.
1904,	May	4 .	Icke, James Thomas Cope, clerk to Sharp, Parsons & Co., 120, Colmore Row.
1900,	Nov.	7	Jones, Herbert Isaac, 60, Holyhead Road, Handsworth.
1881,	May	4	Jones, Warren John, clerk to Carter & Co., 33, Waterloo Street.
1904,	Feb.	3	Langdale, George Hudson, clerk to McPherson & Co., 109, Colmore Row.
1898,	Aug.	3	Lathwood, Charles Herbert, clerk to A. J. Williams, Smith & Co., 77, Colmore Row.
1893,	Aug.	2	LILLY, Thomas James Randolph, 82, Rann Street, Ladywood.

BIRMINGHAM—continued.

DATE OF TO ME	ADMIS		
1898,	Aug.	3	LOVATT, William Henry, clerk to Carter & Co., 33, Waterloo Street.
1896,	May	6	Lowder, Frank Gottwaltz, clerk to Allen Edwards & Co., Educational Chambers, 90, New Street.
1889,	May	1	Mannox, Edward, 14, Duchess Road.
1897,	Nov.	3	Newey, William Lewis, 39, Temple Row.
1899,	Nov.	1	Overton, Harry, clerk to John Lewis & Co., 7, Waterloo Street.
1904,	May	4	Parsons, James Collison, clerk to Sharp, Parsons & Co., 120, Colmore Row.
1899,	Aug.	2	Peart, Harry Johnson, clerk to Sharp, Parsons & Co., 120, Colmore Row.
1895,	Aug.	7	PINCKNEY, Edward Barker, clerk to Harrison, West, Ledsam & Co., 15 & 16, Waterloo Street.
1884,	Apr.	2	PIPER, Arthur, clerk to J. J. B. Arter, Norwich Union Chambers, Edmund Street.
1892,	Aug.	3	PRIME, Howard John Green, 322, Gillott Road.
1904,	Feb.	3	RADLEY, George Wilson, clerk to Whitehill & Whitehill, 35, Waterloo Street.
1903,	Feb.	4	REMINGTON, John Francis, clerk to Heathcote & Coleman, 13, Temple Street.
1904,	Feb.	3	ROBERTS, Dennis Aubrey, clerk to Sharp, Parsons & Co., 120, Colmore Row.
1898,	May	4	ROBERTS, James William, clerk to Sharp, Parsons & Co., 120, Colmore Row.
1903,	Feb.	4	Sharman, John Harold, clerk to John Chapman & Bowker, 129, Edmund Street.
1889,	Nov.	6	Shaw, William Wykes Edmunds, "Lyndhurst," Devonshire Road, Handsworth Wood.
1896,	Feb.	5	SHUFFLEBOTHAM, Hubert, clerk to Hackett, Boston & Co., Athenæum Chambers, Temple Row.
1903,	Nov.	4	SMITH, Gerald Osler Howard, clerk to Howard Smith, Slocombe & Co., Bank Chambers, 11, Waterloo Street.

BIRMINGHAM-continued.

				Associates not in Practice.
1	TO ME	MBERS		
	1904,	Feb.	3	STONE, Percy Harold, clerk to J. H. Rogers, 128, Colmore Row.
	1902.	Nov.	5	THOMAS, Charles Samuel, clerk to Sidney H. Hossell & Co., Hatherton Chambers, Old Square.
	1902,	Feb.	5	VINEY, Edward William, 86, Willows Road.
	1903,	May	6	Walker, Frederick Earle, clerk to P. W. Walker, 18, Waterloo Street.
	1902,	Aug.	6	Wheatcroft, Leslie, clerk to C. C. Smith & Richards, Cobden Chambers, Corporation Street.
	1881,	Apr.	6	Wheeler, John Frank, clerk to Sharp, Parsons & Co., 120, Colmore Row.
	1902,	May	7	White, Oliver Richard, clerk to Simpson, Rubery & Co., 17, Newhall Street.
	1901,	Nov.	6	WILLIAMS, Rowland James, "Ingleside," Trinity Road, Handsworth.
B	LACE	BUF	RN.	Lancashire.
				Fellow.
	1880,	May	11	WHALLEY, John, ** 7 Mar. 1879; F.C.A. 4 Aug. 1880; (Whalley & Smith), Town Hall Buildings, 5, Exchange Street.
	1880,	May	11	WHALLEY, John, ** 7 Mar. 1879; F.C.A. 4 Aug. 1880; (Whalley & Smith), Town Hall Build-
	1880, 1890,	May		Whalley, John, ** 7 Mar. 1879; F.C.A. 4 Aug. 1880; (Whalley & Smith), Town Hall Buildings, 5, Exchange Street.
			6	Whalley, John, ** 7 Mar. 1879; F.C.A. 4 Aug. 1880; (Whalley & Smith), Town Hall Buildings, 5, Exchange Street. Associates in Practice.
	1890,	Aug.	6 7	 WHALLEY, John, ** 7 Mar. 1879; F.C.A. 4 Aug. 1880; (Whalley & Smith), Town Hall Buildings, 5, Exchange Street. Associates in Practice. HAWORTH, John, 15, Richmond Terrace. HEPPARD, Frank L'Estrange, (W. Heppard
	1890, 1900, 1880,	Aug. Feb.	6 7 11	Whalley, John, ** 7 Mar. 1879; F.C.A. 4 Aug. 1880; (Whalley & Smith), Town Hall Buildings, 5, Exchange Street. Associates in Practice. HAWORTH, John, 15, Richmond Terrace. HEPPARD, Frank L'Estrange, (W. Heppard & Son), Richmond Chambers. HEPPARD, William, ** 7 Mar. 1879; (W.
	1890, 1900, 1880,	Aug. Feb.	6 7 11	WHALLEY, John, ** 7 Mar. 1879; F.C.A. 4 Aug. 1880; (Whalley & Smith), Town Hall Buildings, 5, Exchange Street. Associates in Practice. HAWORTH, John, 15, Richmond Terrace. HEPPARD, Frank L'Estrange, (W. Heppard & Son), Richmond Chambers. HEPPARD, William, ** 7 Mar. 1879; (W. Heppard & Son), Richmond Chambers. IBBOTSON, Richard, ** 14 Mar. 1879; (John
	1890, 1900, 1880, 1880,	Aug. Feb. May	6 7 11	WHALLEY, John, ** 7 Mar. 1879; F.C.A. 4 Aug. 1880; (Whalley & Smith), Town Hall Buildings, 5, Exchange Street. Associates in Practice. HAWORTH, John, 15, Richmond Terrace. HEPPARD, Frank L'Estrange, (W. Heppard & Son), Richmond Chambers. HEPPARD, William, ** 7 Mar. 1879; (W. Heppard & Son), Richmond Chambers. IBBOTSON, Richard, ** 14 Mar. 1879; (John Ibbotson & Co.), 3, King Street. LONSDALE, Richard Farrer, (W. Lonsdale &

BLACKBURN-continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

- 1893, Aug. 2 Smith, Henry Thornley, (Whalley & Smith), Town Hall Buildings, 5, Exchange Street.
- 1881, Jan. 5 WATERWORTH, Thomas, 16, Richmond Terrace.

Associates not in Practice.

- 1904, Feb. 3 HEPPARD, John L'Estrange, clerk to W. Heppard & Son, Richmond Chambers.
- 1899, May 3 Rudd, Edward, clerk to T. Waterworth, 16, Richmond Terrace.

BLACKHILL. Durham.

Associate in Practice.

1893, Aug. 2 Nicholson, Joseph Murray, Union Buildings, Park Road.

BLACKPOOL. Lancashire.

Fellows.

- 1881, June 1 BLANE, Thomas, (Blane & Riding), 30, Birley Street, and at Montagu Street, South Shore.
- 1890, Feb. 5 HAWORTH, George Edward, F.C.A. 5 Feb. 1896; (Murgatroyd, Shuttleworth & Haworth), 37, Birley Street.
- 1883, Oct. 3 MURGATROYD, Frederick, F.C.A. 6 Feb. 1895; (Murgatroyd, Shuttleworth & Haworth), 37, Birley Street.
- 1890, Feb. 5 Shuttleworth, Alfred, F.C.A. 6 Feb. 1896; (Murgatroyd, Shuttleworth & Haworth), 37, Birley Street.
- 1893, Nov. 1 TROTTER, John Townley, (J. Townley Trotter & Co.), 55, Withnell Road.

Associates in Practice.

- 1893, May 10 Bowman, Richard, (Bowman & Grimshaw), 26, Birley Street.
- 1895, Feb. 6 FYNNEY, Augustus Frederick, Empress Buildings, 91, Church Street.
- 1896, Aug. 5 GRIMSHAW, Wilfrid, (Bowman & Grimshaw), 26, Birley Street.

12

BLACKPOOL—continued.

Associates in Practice.

DATE OF ADMISSION

TO MEMBERSHIP
1901. Feb. 6 Lei

Leivers, Horace Edwin, Clifton Chambers, West Street.

1898, Nov. 2 RIDIN

RIDING, Charles Edmund, (Blane & Riding), 30, Birley Street and at Montagu Street, South Shore.

1886, May 5 Todd, James, 18, Birley Street.

Associate not in Practice.

1897, May 5 BATESON, William, Town Hall.

BOLTON. Lancashire.

May 11

1880,

Fellows.

1880, May 11 BROCKBANK, George Arthur, '** 2 Mar. 1880; F.C.A. 2 Feb. 1898; (G. P. Brockbank & Son), 2, Fold Street.

1881, Mar. 9 Horrocks, Samuel, Central Chambers, Acresfield.

held.

Kevan, William, ** 23 Apr. 1880; F.C.A.

3 Feb. 1886; (P. & J. Kevan), 12, Acresfield.

1894, Feb. 7 YATES, Nathan, 4 & 6, Wood Street.

Associates in Practice.

1895, Feb. 6 BRINDLE, William, (P. & J. Kevan), 12, Acresfield.

1899, Aug. 2 Carter, James, 21, Acresfield.

1883, Feb. 7 Cooper, Colin, (Cooper & Cooper), 12, Bowker's Row.

1899, Feb. 1 Cooper, Edward, (Cooper & Cooper), 12, Bowker's Row.

1883, Apr. 4 Cooper, Frederick, (Cooper & Cooper), 12, Bowker's Row.

1903, Aug. 5 CROWTHER, William Frederick, Union Bank Chambers.

1892, Nov. 2 Greenhalgh, Samuel, 20, Acresfield.

1903 Aug. 5 Greenwood, Thomas, (Cooper & Cooper), 12, Bowker's Row.

BOLTON—continued.

DATE O TO ME	F ADMI		N A
1883,	Feb.	7	Harper, William Andrew, (Harper & Pilling) 23, Acresfield.
1899,	Aug.	2	HILTON, Arthur, Court Chambers, 15, Mawdsley Street.
1886,	May	5	Horrocks, Samuel Horridge, 20, Chancery Lane.
1893,	Feb.	1	KAY, William, (Mather & Kay), 10, Acresfield.
1884,	Mar.	5	KIRKHAM, Arthur, (P. & J. Kevan), 12, Acresfield.
1896,	Feb.	5	Marsh, Frederic Siddall, 8, Bowker's Row.
1885,	Feb.	4	MATHER, Harold, (Mather & Kay), 10, Acresfield.
1903,	May	6	MOORHOUSE, Herbert Douglas, (Cooper & Cooper), 12, Bowker's Row.
1893,	Aug.	2	Newton, Edwin, (James Newton & Son), 23, Silverwell Street.
1880,	May	11	Newton, James, § 26 Mar. 1872; (James Newton & Son), 23, Silverwell Street.
1895,	Feb.	6	Nightingale, Frederic, (P. & J. Kevan), 12, Acresfield.
1895,	Feb.	6	Pilling, Alfred, (Harper & Pilling), 23, Acresfield.
1883,	July	4	SIDEBOTTOM, James, (Wolfenden & Naylor), Bradford Buildings, Mawdsley Street.
1904,	Feb.	3	Worsley, John, (Cooper & Cooper), 12, Bowker's Row.
			Associates not in Practice.
1902,	May	7	Broadbent, Basil, clerk to P. & J. Kevan, 12, Acresfield.
1903,	Aug.	5	Dutton, William, clerk to S. Greenhalgh, 20, Acresfield.
1899,	May	3	Latham, Fergus Norman Wilkinson, 3, Wyresdale Road.
1899,	Nov.	1	Spencer, John Lovell, clerk to P. & J. Kevan, 12, Acresfield.
1900,	Feb.	7	Whitehurst, William Lord, clerk to P. & J. Kevan, 12, Acresfield.

BOSTON. Lincolnshire.

Fellows.

DATE OF TO ME	ADMIS		
1893,	Feb.	1	Downs, Alfred John, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), 7, South End.
1888,	Feb.	1	Fugill, Frederick, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), 7, South End.
1887,	Feb.	2	HARRIS, Walter Fred, F.C.A. 4 May 1892, (Hodgson, Harris & Co.), 7, South End.
1893,	Feb.	1	Helm, Richard Field, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), 7, South End.
1888,	Nov.	7	Hodgson, Robert, (Hodgson, Harris & Co.), 7, South End.

Associate in Practice.

1880, Sep. 22 Lucas, Charles, 4 & 6, West Street.

BOURNEMOUTH. Hampshire.

Fellows.

1880,	May 11	^a Booker, Eustace, † 4 July 1871; F.C.A. 6 April 1881; "Mervan Dene," Argyll Road.
1880,	July 1	WHEATLEY, Francis Gwynne, F.C.A. 5 Jan. 1881; 1, Cumnor Terrace.

1880,	July	1	WHEATLEY, Francis Gwynne, F.C.A. 5 Jan. 1881; 1, Cumnor Terrace.
			Associates in Practice.
1893,	Feb.	1	Brown, Arthur Clement, Charnwood Lodge.
1880,	Dec	2	Bull, Charles Herbert, (Hibberd, Bull & Co.), Albert Chambers.
1892,	Feb.	3	Burr, George William Tomlinson, (Hibberd, Bull & Co.), Albert Chambers.
1896,	Aug.	5	Hibbard, Sidney Richards, (Hibberd, Bull & Co.), Albert Chambers.
1880,	Dec.	2	HIBBERD, Augustus Edwin, (Hibberd, Bull &

Co.), Albert Chambers.

a Not in Practice.

BRADFORD. Yorkshire.

		Fellows.
	F ADMISSION MBERSHIP	
1880,	Aug. 4	Armitage, William Henry, F.C.A. 6 June 1883; (Armitage & Norton), Halifax Com- mercial Bank Chambers, Tyrrel Street.
1892,	Feb. 3	Atkinson, Walter Crowther, F.C.A. 15 Jan. 1902; (Atkinson & Crowther), 101, Swan Arcade.
1880,	May 11	BLACKBURN, Henry Gaskell, † 13 Nov. 1879; F.C.A. 5 Feb. 1890; (H. W. & J. Blackburn), Commercial Bank Buildings.
1880,	May 11	BLACKBURN, John Hartley, C; * 10 Mar. 1874; (H. W. & J. Blackburn), Commercial Bank Buildings.
1889,	Aug. 7	Butterfield, John, (Butterfield & Hartman), City Chambers, 2, Darley Street.
1883,	Aug. 1	COLEFAX, Joseph Samuel, (Colefax, Head & Co)., 2, Aldermanbury.
1880,	May 11	GLOSSOP, William, § 7 Jan. 1880; F.C.A. 6 Feb. 1895; (Glossop & Render), Beckett's Bank Chambers.
1880,	May 11	Gray, William Martello, § 31 Oct. 1877; F.C.A. 3 Aug. 1892; District Bank Chambers, Market Street.
1888,	May 2	HARTMAN, Henry Frederick, F.C.A. 1 Aug. 1894; (Butterfield & Hartman), City Chambers, 2, Darley Street.
1884,	Oct. 1	HESELTON, Robert Thomson, F.C.A. 6 May 1896; (J. A. Heselton & Son), 9, Market Street.
1880,	May 11	MIDDLEBROOK, John Alfred, § 31 Oct. 1877; F.C.A. 3 Aug. 1898; (Middlebrook & Croft), 35, Hustlergate.
1883,	Aug. 1	NORTON, George Pepler, F.C.A. 1 Feb. 1893; (Armitage & Norton), Halifax Commercial Bank Chambers, Tyrrel Street.
1884,	May 7	Wood, Charles William, F.C.A. 3 Feb. 1904; Tanfield Buildings, Hustlergate.
1880,	July 21	^a Wright, James Clough, F.C.A. 4 July 1883; 12, Farcliffe Place.

a Not in Practice.

BRADFORD—continued.

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			Associates in Tractice.
TO ME			
1896,	Feb.	5	BEANLAND, William, (Gardner & Beanland), City Chambers, 2, Darley Street.
1887,	Aug.	3	Bolton, Joshua, Osborne Buildings, 91, Kirkgate.
1900,	Aug.	1	Boyce, Charles William, Halifax Commercial Bank Chambers, Tyrrel Street.
1901,	Nov.	6	Brooke, Arthur Domenico, (Brooke & Stocks), Halifax Commercial Bank Chambers.
1896,	Aug.	5	Butterfield, William Thomas, (J. A. Heselton & Son), 9, Market Street.
1898,	Feb.	2	Crowther, George, (Atkinson & Crowther), 101, Swan Areade.
1904,	Feb.	9	Dawson, Robert Southworth, Pearl Assurance Buildings, 9, Charles Street.
1899,	Feb.	1	DICKINSON, Nigel Roberts, Gladstone Chambers, 23, Sunbridge Road.
1884,	May	7	GILYARD, Arthur, (W. Gilyard & Son), 5, Parkinson's Chambers, Market Street.
1897,	Nov.	3	Gray, Albert, (Skinner & Gray), Peel's Buildings, Bridge Street.
1903,	Nov.	4	GREENLAY, Arthur, (Windle & Greenlay), Halifax Commercial Bank Chambers, Tyrrel Street.
1900,	Aug.	1	HARDWICK, Tyas Armitage, 2, Mann's Court, Kirkgate.
1900,	Feb.	7	Hooper, Alfred Stockdale, (Hooper & Hooper), 7 & 8, Old Bank Chambers.
1903,	Feb.	4	HOOPER, Arnold, (Hooper & Hooper), 7 & 8, Old Bank Chambers.
1881,	Oct.	5	HOWARD, Thomas, (Howard & Maisey), 16, Piccadilly.
1895,	Aug.	7	Maisey, Joseph Charles, (Howard & Maisey), 16, Piccadilly.
1884,	Mar.	5	Musgrave, Edgar, (B. & E. Musgrave), Craven Bank Chambers.
1890,	May	7	Rawlinson, Ernest Bowman, (Rawlinson & Mitchell), Halifax Commercial Bank Chambers, Tyrrel Street.

BRADFORD—continued.

Associates in Practice.

	TE OF	MBERS		
1	1899,	Aug.	2	Render, Albert Frederick Horatio, (Glossop & Render), Beckett's Bank Chambers.
1	1904,	Feb.	3	ROPER, Fred Moore, Sunbridge Chambers, 15, Sunbridge Road.
1	1887,	Feb.	2	Sewell, Percy Raglan, Queen Anne Chambers, Sunbridge Road.
1	1897,	Nov.	3	Skinner, Isaac Henry, (Skinner & Gray), Peel's Buildings, Bridge Street.
1	1901,	Nov.	6	STOCKS, Arthur, (Brooke & Stocks), Halifax Commercial Bank Chambers.
1	1903,	Feb.	26	VINTER, Reginald Arthur, 40 & 41, King's Arcade, Market Street.
1	1901,	Feb.	6	Whitaker, Alfred Deighton, Sunbridge Chambers, 15, Sunbridge Road.
1	1892,	Aug.	3	Whitworth, George Frederic, Queensgate Chambers, 1, Queensgate.
				Associates not in Practice.
1	1893,	Aug.	2	Bateman, John Edward, clerk to H. W. & J. Blackburn, Commercial Bank Buildings.
1	1901,	Feb.	6	Dickinson, Walter Sigismund, clerk to Howard & Maisey, 16, Piccadilly.
1	1902,	Aug.	6	Elliott, Harold, clerk to B. & E. Musgrave, Craven Bank Chambers.
1	1904,	Feb.	3	GOTTSCHALCK, Arthur, clerk to Glossop & Render, Beckett's Bank Chambers.
1	1899,	Feb.	1	Jenkinson, William Veevers, clerk to Glossop & Render, Beckett's Bank Chambers.
		Feb.		

BRENTWOOD. Essex.

Associate in Practice.

1880, May 11 SMART, Alfred, † 4 Dec. 1878, (William F. Smart & Son), London Road.

BRIDGWATER. Somersetshire.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

1882. June 7

Sully, Alfred Willie, F.C.A. 4 Feb. 1891; (J. & A. W. Sully & Co.), Bank Chambers.

Associate in Practice.

1899, Aug. 2 Sully, Frederic Harold, (J. & A. W. Sully & Co.), Bank Chambers.

BRIDPORT. Dorsetshire.

Associate in Practice.

1886, Aug. 4 REYNOLDS, Sylvanus Arthur, Downes Street.

BRIERLEY HILL. Staffordshire.

Associates in Practice.

1885, Aug. 5 Gough, Thomas Henry, (Thomas H. Gough & Wright).

1902, Feb. 5 WRIGHT, Harry Roland, (Thomas H. Gough & Wright).

BRIGHOUSE. Yorkshire.

Associate in Practice.

1902, Aug. 6 Hoyle, Joshua Ernest, Parsonage Street.

BRIGHTON: Sussex.

Fellows.

1885, Aug. 5 Berry, Oscar, F.C.A. 6 May, 1891; (Oscar Berry & Co.), 56, Ship Street.

1900, Feb. 7 CLOVER, Robert, (Edmonds, Son & Clover), 8 to 11, Pavilion Buildings.

1890, Feb. 5 EDMONDS, Ernest, &; F.C.A. 6 Feb. 1895; (Edmonds, Son & Clover), 8 to 11, Pavilion Buildings.

1880, May 11 aHardy, Joseph, ‡‡ 11 Dec. 1877; F.C.A.
4 May 1892; "Westbourne," Palmeira
Avenue, Hove.

a Not in Practice.

BRIGHTON—continued.

DATE OF ADMISSION TO MEMBERSHIP

June 28

Nov. 3

May 11

Aug. 5

June 29

1891, Nov. 4

1886, Feb. 3

1882.

1886,

1880.

1891.

1880.

Fellows.

North Street.

Preston Park.

Street.

Associates in Practice.

HICKS, Albert Slee, F.C.A. 3 Mar. 1897;

(Lucey, Hicks & Walters), 45, East Street.

Lucey, Frederick Samuel, F.C.A. 7 Feb. 1894;

(Lucey, Hicks & Walters), 45, East Street.

aSmith, Thomas Frederic, † 29 Feb. 1876;
F.C.A. 3 Nov. 1880; 142, Islingword Road.

WARD, Robert James, (Ward & Wilding), 17,

AIRD, Charles Frederick, 45, Rugby Road,

ARNOTT, Frederick Thomas, 7, Prince Albert

Butcher, Henry, F.C.A. 5 Nov. 1902; (Ham, Dennehy & Butcher), Albion Chambers.

1897,	Aug.	BALDWIN, Edmund Chaplin, Union Bank Chambers, 8, North Street.
1903,	Aug. 22	CARPENTER, Robert, 22 & 23, Prince Albert Street.
1887,	Nov. 2	Мовтьоск, Frederick James, 8, Pavilion Buildings.
1895,	May 1	Walters, Harold Paton, (Lucey, Hicks & Walters), 45, East Street.
1892,	Feb. 8	WILDING, Edwin, (Ward & Wilding), 17, North Street.
		Associate not in Practice.
1899,	Aug. 2	Jones, Morgan Percy, clerk to Edmonds, Son & Clover, 8 to 11, Pavilion Buildings.
BRIST	OL . G	lloucestershire.
		Fellows.
1896,	Nov. 4	BABER, Frederick William, 5, Exchange Buildings, Corn Street.
1880,	May 11	Briggs, William, † 10 Mar. 1879; F.C.A. 5 Mar. 1884; (Hudson Smith, Briggs & Co.), Exchange.

a Not in Practice.

BRISTOL—continued.

Fellows.

		remows.
	ADMISSION MBERSHIP	
1892,	Nov. 2	CAVELL, Arthur Silvester, F.C.A. 5 Aug. 1903; (Alexander, Daniel & Co.), Bank Chambers, Corn Street.
1880,	Sep. 22	CAWKER, Richard Garnaut, (Tribe, Clarke & Co.), Albion Chambers.
1892,	Aug. 3	Collins, Edward Thomas, (Edward Thomas Collins & Son), 28, Baldwin Street.
1892,	Aug. 3	Cozens, James, Carlton Chambers.
1881,	Mar. 9	CURTIS, John, F.C.A. 6 May 1896; (Curtis, Jenkins & Co.), Exchange Buildings.
1883,	Nov. 7	DENNEHY, John George, F.C.A. 7 May 1902; (Ham, Dennehy & Butcher), Albion Chambers.
1881,	Feb. 2	GRACE, Henry, (James & Henry Grace), 24, Clare Street.
1893,	Aug. 2	Grace, Henry Ernest, F.C.A. 1 Feb. 1899; (James & Henry Grace), 24, Clare Street.
1890,	Aug. 6	Grace, James Edward, F.C.A. 5 Aug. 1896; (James & Henry Grace), 24, Clare Street.
1882,	Apr. 5	GRIGG, William Henry, F.C.A. 4 Aug. 1886; (W. H. Grigg & Perkins), 2, Queen Anne Buildings, Baldwin Street.
1885,	May 6	HARE, Solomon, (Solomon Hare & Co.), Brighton Chambers, 6, St. Stephen's Avenue.
1894,	Feb. 7	HELLYER, Arthur Lee, F.C.A. 15 Jan. 1902; (Ware, Hellyer & Co.), Shannon Court.
1881,	Mar. 9	JENKINS, Frederick Augustus, (Curtis, Jenkins & Co.), Exchange Buildings.
1891,	Nov. 4	OWEN, David, (David Owen & Co.), 13, Clare Street.
1880,	Sep. 23	PAINTER, Frederic George, (Tribe, Clarke & Co.), Albion Chambers.
1880,	May 11	PALMER, Augustus Cufaude, § 28 Dec. 1877; F.C.A. 7 Mar. 1883; (A. C. Palmer & Co.), Brighton Chambers, St. Stephen's Avenue.
1884,	Mar. 5	Smith, Clare, F.C.A., 7 Feb. 1900; (Hudson Smith, Briggs & Co.), Exchange.

BRISTOL -continue 1.

Fellows.						
	DATE OF ADMISSION TO MEMBERSHIP					
1880,	June :	29	SMITH, John Hudson, C; (Hudson Smith, Briggs & Co.), Exchange.			
1882,	Mar.	1	TRIBE, Frank Newton, F.C.A. 4 May 1892; (Tribe, Clarke & Co.), Albion Chambers.			
1894,	Feb.	7	TRYON, Stephen, (Tribe, Clarke & Co.), Albion Chambers.			
1888,	Feb.	1	Ware, Charles Stancomb, F.C.A. 15 Jan. 1902; (Ware, Hellyer & Co.), Shannon Court.			
			Associates in Practice.			
1893,	Aug.	2	ALEXANDER, Henry Wentworth, (C. J. Ryland), Cardwell Chambers, Marsh Street.			
1883,	Aug.	1	Allen, Frederick William, (A. C. Palmer & Co.), Brighton Chambers, St. Stephen's Avenue.			
1881,	Mar.	9	Anstey, Henry, (Henry Anstey, Littleton & Co.), 1, Stephen Street.			
1897,	Feb.	3	Bartlett, Charles, 54 Baldwin Street.			
1903,	Nov.	4	Collins, Arthur, (Edward Thomas Collins & Son), 28, Baldwin Street.			
1900,	Feb.	7	Comley, Augustus Charles, (Ham, Dennehy & Butcher), Albion Chambers.			
1904,	Feb.	3	CROCKER, William Henry, (Solomon Hare & Co.), Brighton Chambers, 6, St. Stephen's Avenue.			
1880,	May	11_	Denning, Frederick, § 7 Jan. 1880; (Denning & Co.), Shannon Court, Corn Street.			
1884,	Dec.	3	Frank, William Henry, (W. H. Frank, Sinclair & Co.), Shannon Court, Corn Street.			
1887,	Aug.	3	Freshwater, Herbert William, (A. C. Palmer & Co.), Brighton Chambers, St. Stephen's Avenue.			
1901,	Nov.	6	Grace, Wilfrid, (James & Henry Grace), 24, Clare Street.			
1891,	Aug.	5	GRIMES, William, 2, Narrow Wine Street.			
1886,	May	5	Hill, Henry George, Carlton Chambers, Baldwin Street.			

BRISTOL—continued.

DATE OF ADMISSION TO MEMBERSHIP

Associates in Practice.

1903,	May 6	Hobbs, William George, (Panes, Hobbs & Co.), 34, Corn Street.
1891,	Feb. 4	Hunt, William Montagu, 2, Queen Anne Buildings, Baldwin Street.
1898,	Feb. 2	Jáckson, Samuel Pim, (Ham, Dennehy & Butcher), Albion Chambers.
1899,	Aug. 2	Jenkins, Frederick Percy, (Curtis, Jenkins & Co.), Exchange Buildings.
1891,	Feb. 4	JENKINS, William Vaughan, (Curtis, Jenkins & Co.), Exchange Buildings.
1899,	May 3	Johnson, George Gane, 9, Clare Street.
1899,	Aug. 2	Just, Leonhard Wolfgang, 11, Clare Street.
1896,	Feb. 5	Lawrence, William Vaughan, General Assurance Chambers, 23, Clare Street.
1886,	May 5	Littleton, Joseph, (Henry Anstey, Littleton & Co.), 1, Stephen Street.
1897,	May 5	LITTLETON, Walter, 23, Broad Street.
1893,	Feb. 1	Malpas, Henry, 23, Nicholas Street.
1900,	Aug. 1	MILLER, Arthur Ernest, 14, John Street.
1880,	May 11	MILNE, James, § 27 Oct. 1875; (James Milne & Co.), 2, Queen Anne Buildings.
1889,	Nov. 6	Panes, George, (Panes, Hobbs & Co.), 34, Corn Street.
1901,	Aug. 7	Perkins, Albert Edgar, (W. H. Grigg & Perkins), 2, Queen Anne Buildings, Baldwin Street.
1880,	Nov. 3	PITT, James Smith, 15, St. John Street.
1880,	Nov. 3	RICHARDS, Edwin John, Scottish Widows Fund Buildings, Baldwin Street.
1886,	Aug. 4	RICKETTS, Sidney John, 25, Bridge Street.
1887,	May 4	SHARP, Thomas Francis, (C. J. Ryland), Cardwell Chambers, Marsh Street.
1889,	Aug. 7	TRIBE, Alfred George Newton, (Tribe, Clarke & Co.), Albion Chambers.
1891,	Nov. 4	TRIBE, Ernest Newton, (Tribe, Clarke & Co.), Albion Chambers.

BRISTOL—continued.

Associates in Practice.

DATE	oF	ADMISSION
TO	MEM	BERSHIP

- 1880, May 11 Triggs, Philip, § 11 Jan. 1872; 43, Salisbury Road, Redland.
- 1888, Feb. 1 Watling, John Henry, 40, Broad Street.

Associates not in Practice.

- 1891, Feb. 4 ASHMEAD, Alfred Ernest, clerk to Tribe, Clarke & Co., Albion Chambers.
- 1904, Feb. 3 BATE, William Lovering, clerk to J. Cozens, Carlton Chambers.
- 1896, Aug. 5 Cummins, Colin Leslie, clerk to Curtis, Jenkins & Co., Exchange Buildings.
- 1903, Aug. 5 Hellyer, Ernest Palmer, clerk to Ware, Hellyer & Co., Shannon Court.
- 1902, May 7 Jones, Arthur Francis, clerk to Tribe, Clarke & Co., Albion Chambers.
- 1902, Feb. 5 Leonard, Hampden Chapman, clerk to Tribe, Clarke & Co., Albion Chambers.
- 1902, Aug. 6 PARKER, John James, clerk to J. H. Watling, 40, Broad Street.
- 1904, May 4 Seebohm, Rudolf Benjamin, clerk to James & Henry Grace, 24, Clare Street.
- 1902, Aug. 6 Slee, Edwin Alexander, clerk to Ham, Dennehy & Butcher, Albion Chambers.
- 1901, Nov. 6 Stones, Joseph, clerk to Henry Anstey, Littleton & Co., 1, Stephen Street.
- 1882, Oct. 4 Thorpe, Francis Homan, 9, Clifton Hill, Clifton.
- 1890, Feb. 5 WARD, Edward, clerk to Ware, Hellyer & Co., Shannon Court.
- 1903, Feb. 4 WOODFIN, Herbert John, clerk to Tribe, Clarke & Co., Albion Chambers.

BROMSGROVE. Worcestershire.

Associates not in Practice.

- 1892, May 4 HUXHAM, Frank, Coombe Cottage, Finstall.
- 1896, Nov. 4 LLEWELLYN, Herbert Roland, Blackmore House.

BURNLEY. Lancashire.

DATE OF ADMISSION

Fellows.

	EMBERS		
1887,	May	4	Hargreaves, Frederick Augustus, F.C.A. 4 Nov. 1896; (Rawlinson & Hargreaves), 7, Grimshaw Street.
1884,	Oct.	1	PROCTOR, George, F.C.A. 3 Feb. 1897; (Proctor & Proctor), 3, Grimshaw Street.
1880,	May	11	Watson, Richard, § 25 July 1877; F.C.A. 22 Sep. 1880; (Richard Watson & Son), 12, Har- greaves Street.
			Associates in Practice.

			Associates in Practice.
1900,	Feb.	7	Heap, John Frederick, 9, Grimshaw Street.
1896,	Aug.	5	PROCTOR, Thomas, (Proctor & Proctor), 3, Grimshaw Street.
1900,	May	2	SMITH, Ernest, (Rawlinson & Hargreaves), 7, Grimshaw Street.
1901,	Feb.	6	Watson, Tom, (Richard Watson & Son), 12, Hargreaves Street.

Associates not in Practice.

1902,	May	7	WOOD, Edward, clerk to Proctor & Proctor, 3,
			Grimshaw Street.

1902, Nov. 5 Wood, Joe Preston, clerk to Rawlinson & Hargreaves, 7, Grimshaw Street.

BURTON-ON-TRENT. Staffordshire.

Associate in Practice.

1902, Feb. 5 CLARKE, Harold Edward, Arcade Buildings, Station Street.

Associates not in Practice.

1903,	Feb.	4	Bannister, Street.	George	James,	28,	Needwood
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1899, Aug. 2 Goodman, Joseph, B.A., 352, Shobnall Street.

BURY. Lancashire. DATE OF ADMISSION

TO MEMBERSHIP

Fellows.

TO MINITURNITURE	
1880, May 11	ASHWORTH, William, ** 5 July 1875; ¶ 7 March 1879; (Ashworth, Mosley & Co.), Union Buildings, 1, Fleet Street.
1887, Feb. 2	Hamer, Samuel Whitworth, F.C.A. 1 Feb. 1893; 1, Derby Chambers, 6, Fleet Street.
1890, Feb. 5	HAWORTH, George Edward, F.C.A. 5 Feb. 1896; (Murgatroyd, Shuttleworth & Haworth), 3, Victoria Buildings, Silver Street.
1883 Oct. 3	Murgatroyd, Frederick, F.C.A. 6 Feb. 1895; (Murgatroyd, Shuttleworth & Haworth), 3, Victoria Buildings, Silver Street.
1885, Aug. 5	Nabb, William, F.C.A. 7 Aug. 1889; Old Market Place.
1880, May 11	PILLING, Thomas, ** 14 Mar. 1879; F.C.A. 6 Feb. 1889; (Pilling & Co.), Silver Street Chambers, Silver Street.
1890, Feb 5	SHUTTLEWORTH, Alfred, F.C.A. 6 Feb. 1896; (Murgatroyd, Shuttleworth & Haworth), 3, Victoria Buildings, Silver Street.
1880, May 11	Taylor, Robert Samuel, ¶ 16 Feb. 1871; Peel Chambers.
	Associates in Practice.
1886, Feb. 3	Halsall, Frank, (Ashworth, Mosley & Co.), Union Buildings, 1, Fleet Street.
1888, May 2	MERCHANT, John Lewis, (C. M. Merchant & Son), Savings Bank Buildings.
1881, May 1	Paterson, Edward, (Ashworth, Mosley & Co.), Union Buildings, 1, Fleet Street.
1887, Feb. 2	Scholes, Charles Robert, (C. R. Scholes & Co.), Castle Chambers, Old Market Place.
1886, May 5	SHAW, William Henry, (Ashworth, Mosley & Co.), Union Buildings, 1, Fleet Street.
1890, Feb. 5	Webb, Thomas, 15, Parson's Lane.
	Associates not in Practice.
1899, Feb. 1	Mosley, Ernest Openshaw, clerk to Ashworth, Mosley & Co., Union Buildings, 1, Fleet

Street.

1887, May 4

OPENSHAW, Charles, clerk to C. M. Merchant

& Son, Savings Bank Buildings. .

K

BUSHEY HEATH. Hertfordshire.

Associate not in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1892, Feb. 3 GODDARD, Stanley James, Heathbourne Cottage.

CAMBRIDGE.

Fellow.

1881, Oct. 5 Peters, Robert, F.C.A. 6 Aug. 1902; (Peters, Peters & Elworthy), 7, Downing Street.

Associates in Practice.

1895, Aug. 7 CHATER, Augustine Barrett, (Josiah Chater & Sons), 5, Alexandra Street.

1880, Dec. 1 Chater, Josiah, (Josiah Chater & Sons), 5, Alexandra Street.

1896, Feb. 5 CHATER, Vernon, (Josiah Chater & Sons), 5, Alexandra Street.

1902, Aug. 6 Elworthy, William Rowe, (Peters, Peters & Elworthy), 7, Downing Street.

Associates not in Practice.

1901, Aug. 7 Hanson, Wilfrid Julius, M.A., 5, Dorset Terrace.

1903, Feb 4 Whiteley, Thomas, 22, Lensfield Road.

CANTERBURY. Kent.

Associates in Practice.

1898, Feb. 2 GOTHARD, Harry Rendall, (Gothard, Reeves & Co.), 48, St. George's Street.

1897, Feb. 3 REEVES, Frank Albert, (Gothard, Reeves & Co.), 48, St. George's Street.

CARDIFF. Glamorganshire.

Fellows.

1880, July 21 Bruce-Cuvilje, Oswald, (Bruce-Cuvilje & Co.), 2, Stuart Street, Bute Docks.

1892, Aug. 3 Cozens, James, 111, Exchange, Docks.

1886, Feb. 3 Dovey, Charles Edwin, F.C.A. 1 Feb. 1893; (W. C. Clarke & Dovey), 31, Queen Street.

CARDIFF—continued.

DATE OF ADMISSION TO MEMBERSHIP

Fellows.

1880, Sep. 22 Goss, Herbert Joseph, (Herbert J. Goss, Kendall & Co.), Atlantic Buildings, Mount

0				Stuart Square.
	1896,	Aug.	5	Gunn, John Edwin, Westgate Chambers, Westgate Street.
	1899,	Aug.	2	McDonald, William, 29, Queen Street.
	1886,	Feb.	3	March, Richard Henry, F.C.A. 7 Feb. 1894; 58, Mount Stuart Square, and at 97, St. Mary Street.
	1894,	Aug.	1	Price, Wentworth Hyde, F.C.A. 7 Feb. 1900; 21, High Street.
	1882,	Nov.	1	ROBERTS, David, (David Roberts & Sons), Caledonian Chambers, St. Mary Street, and at 4, Dock Chambers, Bute Docks.
	1895,	Feb.	6	ROBERTS, Ivor James, F.C.A. 1 May 1895; (David Roberts & Sons), Caledonian Chambers, St. Mary Street, and at 4, Dock Chambers, Bute Docks.
	1894,	Nov.	7	SHEPHERD, David, F.C.A. 6 Nov. 1895; 5, St. John Square.
	1882,	Oct.	4	WHITEHILL, Robert, F.C.A. 1 Feb. 1893; (Whitehill & Whitehill), 11, High Street.
				Associates in Practice.
7	1895,	Aug.	7	AKENHEAD, Alfred, 10 & 12, Bank Buildings, St. Mary Street.
	1895,	Aug.	7	COLEMAN, Oswald, 14, High Street, and at 2, Frederick Street.
	1902,	Feb.	5	Culley, Samuel Widgery, 92, Queen Street.
	1888,	May	2	Davies, Sydney, Exchange Buildings.
	1892,	May	4	Harrison, Reginald, (Reginald Harrison & Co.), Old Bank Chambers, 27, High Street, and at Century Chambers, 2, West Bute Street, Docks.
	1880,	May	11	Jenkins, John, § 30 Jan. 1873; (Jenkins & Jones), 12, Westgate Street.
	1891,	Nov.	4	Jones, John Griffith, (Jenkins & Jones), 12, Westgate Street,

CARDIFF—continued.

			Associates in Practice.
DATE OF TO ME			
1897,			KENDALL, Frederick William, (Herbert J. Goss, Kendall & Co.), Atlantic Buildings, Mounts Stuart Square.
1902,	Feb.	5	Metcalf, Herbert Schofield, (J. & H. S. Metcalf), 8, Queen Street.
1892,	Aug.	3	Metcalf, John, (J. & H. S. Metcalf), 8, Queen Street.
1902,	May	7	Noel, Reginald Steele, Victoria Chambers, 18, Queen Street.
1884,	Mar.	5	PARKER, Frederick Ernest, 28, St. Mary Street.
1880,	May	11	SLADE, Alfred Thomas, † 20 Feb. 1880; (Crawford W. Slade & Co.), 100, Bute Street.
1880,	May	11	SLADE, Crawford Wall, § 2 July 1872; (Crawford W. Slade & Co.), 100, Bute Street.
1881,	Dec.	7	STORRS, Alfred, 9, Belle Vue Terrace, Penarth.
1899,	Nov.	1	Sweeting, Henry Edward, 13, Duke Street.
1890,	May	7	WHITEHILL, John, (Whitehill & Whitehill), 11, High Street.
		Α.	ssociates not in Practice.
		А	
1904,	Feb.	3	MOUNTJOY, John Percy, clerk to Reginald Harrison & Co., Old Bank Chambers, 27, High Street.
1898,	Aug.	3	Pearson, Gilbert Pitcairn Simpson, clerk to W. H. Price, 21, High Street.
1904,	May	4	SHACKELL, Augustus Tcm, clerk to David Roberts & Sons, Caledonian Chambers, St. Mary Street.
1902,	Feb.	5	SHEPHERD, Gilbert David, clerk to D. Shepherd, 5, St. John Square.
1904,	May	4	WHITAKER, Herbert, clerk to David Roberts & Sons, Caledonian Chambers, St. Mary Street.
1901,	Feb.	6	WILLIAMS, David Alfred, clerk to W. C. Clarke & Dovey, 31, Queen Street.

CARLISLE. Cumberland.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

1884, Apr. 2 SAINT, John Jackson, (J. Jackson Saint & Co.), 39, Lowther Street.

Associates in Practice.

1899, Feb. 1 Graham, William Alfred, (W. A. Graham & Co.), 15, Lowther Street.

1889, May 1 Watson, James, (James Watson & Son), 24, Devonshire Street.

1890, Aug. 6 Watson, James, Junr., (James Watson & Son), 24, Devonshire Street.

Associates not in Practice.

1903, Nov. 4 Barley, Henry Leppington, clerk to James Watson & Son, Devonshire Buildings.

1900, Nov. 7 KEY, William Percy, 131, Warwick Road.

CHATHAM. Kent.

Associate in Practice.

1880, May 11 Pepper, George, § 29 Oct. 1879; Pier Chambers, High Street.

Associate not in Practice.

1902, Feb. 5 COULDEN, William Archibald, clerk to G. Pepper, Pier Chambers, High Street.

CHELMSFORD. Essex.

Fellow.

1882, Dec. 6 Luckin, James, (Luckin & Sheldrake), 12, Duke Street.

Associates in Practice.

1886, Feb. 3 POLLEY, David Arthur, Bank Chambers.

1899, Aug. 2 Sheldrake, Harry Daking, (Luckin & Sheldrake), 12, Duke Street.

CHELTENHAM. Gloucestershire.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1889, Aug. 7 PAYNE, Thomas Arthur, (T. O. Williams & Payne), 3½, Essex Place.

1881, Jan. 5 Williams, Thomas Oswald, (T. O. Williams & Payne), 3½, Essex Place.

Associate not in Practice.

1899, Aug. 2 Lunnon, Frank Septimus, The Avenue, Churchdown.

CHEPSTOW. Monmouthshire.

Fellow.

1880, Oct. 20 PARSONS, Charles Edward, F.C.A. 5 Aug. 1891; (Charles E. Parsons & Jolliffe), 7, High Street.

Associate in Practice.

1901, Feb. 6 Jolliffe, Charles Gordon, (Charles E. Parsons & Jolliffe), 7, High Street.

CHESTER. Cheshire.

Fellow.

1894 Oct. 3 Warmsley, Frederick John, (Warmsley, Jones & Co.), 29, Eastgate Row North.

Associates in Practice.

1887, Feb. 2 BECKETT, Frederick Joseph, Town Hall.

1896, Aug. 5 CONWAY, Walter, 8 & 10, Old Bank Buildings, Eastgate.

1885, May 6 COPPACK, Charles, St. Werburgh Chambers.

1897, Feb. 3 CRANE, Henry Ebrey, Savings Bank.

1888, Nov. 7 Haswell, Charles George, 94, Foregate Street.

1888, Nov. 7 HASWELL, George Henry, (Haswell Bros.), St. John's Chambers, Love Street.

1880, May 11 HASWELL, William Denson, § 27 Feb. 1873; (Haswell Bros.), St. John's Chambers, Love Street.

CHESTER—continued.

DATE OF ADMISSION TO MEMBERSHIP

Associates	in	Practice.
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		OT OTITO							
	1904,	Feb.	3	HODGE, James Philp, 4, Godstall Chambers, Eastgate Row.					
	1891,	Feb.	4	Humphreys, Edward Noel, 9 & 11, Old Bank Buildings, Eastgate.					
	1893,	Feb.	1	Jones, Harry, (Warmsley, Jones & Co.), 29, Eastgate Row North.					
	1898,	Nov.	.2	PRICE, Henry Joseph, (F. R. Price), 24, Newgate Street.					
	1899,	May	3	SMALL, John Haywood, (H. Small & Sons), Westminster Buildings, Newgate Street.					
	1899,	May	3	SMALL, William Frederick, (H. Small & Sons), Westminster Buildings, Newgate Street.					
	1901,	Aug.	7	Thornely, Johnson, (Wakefield, Dodd & Thornely), 16, Corn Exchange Chambers.					
				Associate not in Practice.					
	1897,	Feb.	3	Nixon, Joseph Gilbert, Bridge Street Row.					
CH	EST	ERF	ΙE	LD. Derbyshire.					
				Fellow.					
	1881,	Mar.	2	Brining, William, F.C.A. 7 Aug. 1889; (Septimus Short & Co.), 17, Salter Gate.					
				Associates in Practice.					

CHURCH, near Accrington. Lancashire.

1

Oct.

May 5

May 1

1892, Nov.

1884.

1886,

1895.

Associate in Practice.

Co.), 17, Salter Gate.

& Son), 15A, Gluman Gate.

BROOMHEAD, Charles George, (Geo. Broom-

MITCHELL, Arthur Edward, (Edward Mitchell

head & Son), 8, Market Hall Chambers.

Carline, George Edward, 2, New Square. Clayton, William Henry, (Septimus Short &

1903, Aug. 5 Sandeman, William, Junr., The Chestnuts.

CIRENCESTER. Gloucestershire.

Associate in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1899, Aug. 2 MIDWINTER, William Ernest, Council Chambers.

CLACTON-ON-SEA. Essex.

Fellow.

1896, Feb. 5 Short, Walter Hercules, (Short & Compton), Town Hall Buildings.

Associates in Practice.

1897, Feb. 3 Compton, Frederick, (Short & Compton), Town Hall Buildings.

1899, Feb. 1 Lovesy, Charles Warren, "Watcomb House," Vista Road.

CLECKHEATON. Yorkshire.

Associates in Practice.

1899, Feb. 1 LEATHER, Harry Douglas, (Leather & Veale), Central Chambers.

1899, Aug. 2 VEALE, Gerald Cater, (Leather & Veale), Central Chambers.

CLEETHORPES. Lincolnshire.

Associate not in Practice.

• 1899, Aug. 2 Fowler, Gladstone Arnold, "Southdowns," St. Peter's Road.

COLCHESTER. Essex.

Fellow.

1896, Feb. 5 SHORT, Walter Hercules, (Short & Compton), Church Street North.

Associate in Practice.

1897, Feb. 3 Compton, Frederick, (Short & Compton), Church Street North.

COLNE. Lancashire.

Associate in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1894, Feb. 7 STANSFIELD, John, 2A, Albert Road.

COLWYN BAY. Carnarvonshire.

Associates in Practice.

1903, Aug. 5 Bowler, John Septimus, (Johnson, Bowler & Co.), Oxford Buildings.

1899, Feb. 1 Johnson, Edward Ernest, (Johnson, Bowler & Co.), Oxford Buildings.

1881, Jan. 5 Pugh, Alfred Gardner.

CONGLETON. Cheshire.

Associate in Practice.

1899, Feb. 1 Briggs, Stanley Bruce, (Ibeson & Briggs).

COVENTRY. Warwickshire.

Fellow.

1880, May 11 PEIRSON, Edward Thomas; § 21 Feb. 1872; (Edw. Thos. Peirson & Son), 17, Hertford Street.

Associates in Practice.

1891, Feb. 4 Peirson, Ernest Frank (Edw. Thos. Peirson & Son), 17, Hertford Street.

1887, Feb. 2 PEIRSON, Sidney Thomas, (Edw. Thos. Peirson & Son), 17, Hertford Street.

1897 Feb. 3 Suffolk, Henry, 80 & 81, West Orchard.

Associates not in Practice.

1898 Feb. 2 Peirson, Percy Franklin, clerk to Edw. Thos. Peirson & Son, 17, Hertford Street.

1904, May 4 Stokes, Percy Charles, clerk to Edw. Thos. Peirson & Son, 17, Hertford Street.

CRADLEY HEATH. Staffordshire.

Associates in Practice.

DATE	OF	ADMISSION
mo	SEE	THEOGRAM

- 1901, May 1 GILL, Ernest Beasley, (Gill & Thomas), High Street.
- 1897. Aug. 4 MASON, Arthur Ernest.
- 1902, Aug. 6 THOMAS, Edward Grattan, (Gill & Thomas), High Street.

CRANLEIGH. Surrey.

Fellows.

- 1897, Feb. 3 Grant, Francis Octavius, F.C.A. 7 May 1902; (Morrish, Grant & Co.)
- 1894, Aug. 1 Morrish, Arthur Gabriel, F.C.A. 5 Feb. 1902;

CRAWLEY. Sussex.

Associate in Practice.

1882, Dec. 6 Allen, William Henry.

CROYDON. Surrey.

Fellows.

- 1880, Aug. 4 BAGSTER, John, F.C.A. 3 Feb. 1892; Bank Buildings.
- 1891, Feb. 4 BAKER, John, F.C.A. 7 Feb. 1900; (Baker, Sutton & Co.), 19, George Street.
- 1897, Feb. 3 Grant, Francis Octavius, F.C.A. 7 May, 1902; (Morrish, Grant & Co.), 103, George Street.
- 1880, May 11 HARPER, Alfred Cotton, C; § 11 Jan. 1872; 103, George Street.
- 1880, May 11 HOLAH, James, * 27 June 1871; "The Limes," Waddon.
- 1881, June 1 LEE, Charles John, F.C.A. 5 Feb. 1890; 6, Sydenham Road.
- 1894, Aug. 1 Morrish, Arthur Gabriel, F.C.A. 5 Feb. 1902; (Morrish, Grant & Co.), 103, George Street.
- 1880, May 11 Tilly, John Henry; § 11 Jan. 1872; (Brown, Peet & Tilly), Bank Buildings, 1, High Street.

CROYDON—continued.

Associates in 1	Practice.
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TO MEMBER		
1894, May	2	BLAIKIE, Robert Menzies, (Baker, Sutton & Co.), 19, George Street.
1896, Nov	. 4	Brown, Frank, (Brown, Peet & Tilly), Bank Buildings, 1, High Street.

1884, Mar. 5 CLAYTON, Charles, 54, Birdhurst Road.

1900, Feb. 7 Peet, William, (Brown, Peet & Tilly), Bank Buildings, 1, High Street.

1893, Feb. 1 Sutton, Percy John, (Baker, Sutton & Co.), 19, George Street.

Associates not in Practice.

1895,	Aug.	7	Morland,	Alfred,	73,	Morland Road.
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1896, Aug. 5 Swaine, Henry Craven, Quarry Hill, Stanhope Road.

1900, Feb. 7 WYCHERLEY, John, clerk to Brown, Peet & Tilly, Bank Buildings, 1, High Street.

DARLINGTON. Durham.

Fellows.

1886,	Aug.	4	Forster, Joseph Angus, F.C.A. 3 Feb. 1897;
			(W. B. Peat & Co.), 85, Northgate.
			TT TT: 11: 0 0 1 1

1880, Oct. 20 HARDING, William, Crown Street Chambers.

1891, May 6 McBain, Francis, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), 85, Northgate.

1886, Aug. 4 Nancarrow, George Bennett, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), 85, Northgate.

1880, May 11 Peat, William Barclay, &; † 24 April 1879; F.C.A. 1 Nov. 1882; (W. B. Peat & Co.), 85, Northgate.

Associates in Practice.

1880, Sep. 22 AIREY, Joseph, Commercial Chambers, 97, Pensbury Street.

1880, May 11 HALLAM, Alfred, § 24 Nov. 1875; (Hallam, I'Anson & Co.), 7, Arden Street.

1897, Feb. 3 I'Anson, Arthur, (Hallam, I'Anson & Co.), 7, Arden Street.

1899, Aug. 2 Petre, Reginald Bernard, (W. B. Peat & Co.), 85, Northgate.

DARWEN. Lancashire.

A secorio	to in	Practice.
ASSUCIA	te in	Fractice.

DATE OF ADMISSION TO MEMBERSHIP

1881, Jan. 5 HINDLE, Thomas, District Chambers.

Associate not in Practice.

1901, Feb. 20 Jepson, John Hacking, clerk to T. Hindle, District Chambers.

DEAL. Kent.

Associate in Practice.

1903, Feb. 4 Powell, Nathaniel Everett, 23, Queen Street

DERBY.

Fellows.

- 1885, May 6 HART, William, F.C.A. 2 Feb. 1898; 43, Wardwick.
- 1880, May 11 Luxon, William, § 27 Jan. 1880; F.C.A. 22 Sep. 1880; (William Luxon, West & Co.), 16, St. James's Street.
- 1894, Feb. 7 WILSHIRE, Lewis Wilberforce, F.C.A. 6 Aug. 1902; (Wilshire Brothers), 24, Strand Chambers.

Associates in Practice.

- 1899, Aug. 2 Bagshaw, Frederick, College Place.
- 1888, Feb. 1 BASFORD, Frederic Thomas, 36, Victoria Street.
- 1885, May 6 Cooper, William, Becket Street.
- 1880, May 11 Hall, Samuel, § 30 June 1875; (S. Hall & Son), Cumberland Chambers, The Wardwick.
- 1899, Aug. 2 Hall, Samuel Taylor, (S. Hall & Son), Cumberland Chambers, The Wardwick.
- 1880, May 11 HARRISON, Thomas Henry, § 17 Dec. 1872; (Harrison & Sedgwick), 3, St. Mary's Gate.
- 1884, Mar. 5 Kidd, George Balderston, Shareholders' Audit Office, Midland Railway.
- 1882, Oct. 4 RICHARDSON, Joseph Handford, Commercial Bank Chambers.
- 1898, Aug. 3 Sedgwick, Joseph, (Harrison & Sedgwick), 3, St. Mary's Gate.

DERBY—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

- 1896, Feb. 5 SIBBALD, David, (David Sibbald & Co.), 23, St. James's Street.
- 1880, May 11 SOWTER, Frederick Luke, § 25 Mar. 1874; (Watson, Sowter & Co.), 25, Iron Gate.
- 1904, May 4 Stones, Francis Dawbarn, (David Sibbald & Co.), 23, St. James's Street.
- 1891, Feb. 4 TIMMS, John, (Timms & Walker), 14, Full Street.
- 1898, Feb. 2 Walker, Frederick, (Timms & Walker), 14, Full Street.
- 1898, Feb. 2 West, Frederick, (William Luxon, West & Co.), 16, St. James's Street.

Associates not in Practice.

- 1895, Feb. 6 Butcher, Robert Lonsdale, "Westleigh," Belper Road.
- 1899 Feb. 1 KEENE, Harry, clerk to Watson, Sowter & Co., 25, Iron Gate.
- 1885, Nov. 4 Pool, Ebenezer Erskine, clerk to Watson, Sowter & Co., 25, Iron Gate.
- 1898, Aug. 3 Rose, Lewis, "The Ashe," Etwall.

DEVIZES. Wiltshire.

Fellow.

1891, Nov. 4 OWEN, David, (David Owen & Co.), Bank Chambers.

Associate in Practice.

1889, Feb. 6 THORP, William Edward Fenwick, 14, High Street.

DEWSBURY. Yorkshire.

Fellows.

- 1880, Aug. 4 ARMITAGE, William Henry, F.C.A. 6 June 1883; (Armitage & Norton), Market Place.
- 1883, Aug. 1 Norton, George Pepler, F.C.A. 1 Feb. 1893; (Armitage & Norton), Market Place.

DEWSBURY—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1893, Feb. 1 BROADHEAD, Tom, 8, Westgate.

1886, Nov. 3 CROFT, Joseph, Market Place.

1886, Aug. 4 DAWSON, Walter, West Riding Bank Chambers.

1900, Feb. 7 Shaw, William Henry, (Armitage & Norton), Market Place.

DONCASTER. Yorkshire.

Fellows.

1891, May 6 Newsum, Edward, (E. Newsum & Son), 14, Priory Place.

1896, Feb. 5 Townend, George William, F.C.A., 5 Nov. 1902; (Townend & Glover).

Associate in Practice.

1901, Mar. 2 Newsum, Harold Duncan, (E. Newsum & Son), 14, Priory Place.

DORCHESTER. Dorsetshire.

Fellow.

1895, Feb. 6 PEARCE, Thomas Alfred, F.C.A., 7 Nov. 1900; 47, South Street.

Associate not in Practice.

1904, Feb. 3 SAMMAN, John Charles, clerk to T. A. Pearce, 47, South Street.

DOVER. Kent.

Fellow.

1894, Aug. 1 Worsfold, Edward Mowll, F.C.A., 1 Aug. 1900; (Worsfold & Hayward), Market Square.

Associate in Practice.

1900, Feb. 7 Worsfold, Arthur James, (Worsfold & Hayward), Market Square.

DUDLEY. Worcestershire.

Associates in Practice.

			Associates in Tractice.
DATE OF TO MEM			
1898,	Aug.	3	Brown, Percy James Wynn, 194, Wolver- hampton Street.
1885,	Aug.	5	Gough, Thomas Henry, (Thomas H. Gough & Wright), 267, Castle Street.
1889,	May	1	HILL, Thomas John, Cawney Hill.
1897,	Aug.	4	Mason, Arthur Ernest, St. Paul's Chambers, 4, Priory Street.
1899,	Aug.	2	Percy, Albert Ernest, (Shedden & Co.), 2, Priory Street.
1897,	Feb.	3	SHEDDEN, Duncan Jones, (Shedden & Co.), 2, Priory Street.
1886,	May	5	SHEDDEN, James, (Shedden & Co.), 2, Priory Street.

DURHAM.

1902, Feb. 5

Associate in Practice.

& Wright), 267, Castle Street.

WRIGHT, Harry Roland, (Thomas H. Gough

1882, Dec. 6 STATON, John, Western House, Western Hill.

EASTBOURNE. Sussex.

		Fellows.
1891,	Feb. 4	LIMEBEER, Hugh, F.C.A. 7 Feb. 1900; (Limebeer & Tinling), 69, Terminus Road.
1880,	May 11	TILLY, John Henry; § 11 Jan. 1872; (Brown, Peet & Tilly), 122, Terminus Road.
1893,	Nov. 1	Tinling, James Alexander, F.C.A. 15 Jan. 1902; (Limebeer & Tinling), 69, Terminus Road.

Associates in Practice.

1896,	Nov.	4		Brown,			Peet	&	Tilly),	122,
			•	Termi	nus Roa	d.				

PEET, William, (Brown, Peet & Tilly), 122, Terminus Road. 1900, Feb. 7

EAST DEREHAM. Norfolk.

Associate in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1900, Aug. 1 HARMAN, George Durant, 6, High Street.

EVESHAM. Worcestershire.

Associate in Practice.

1898, Feb. 2 HOLTOM, John, (John Holtom & Co.)

EXETER. Devonshire.

Fellows.

1894, Feb. 7 Hellyer, Arthur Lee, F.C.A. 15 Jan. 1902; (Ware, Hellyer & Co.), 9, Bedford Circus.

1897, Feb. 3 Honey, Albert Louis, F.C.A. 15 Jan. 1902; 23, Catherine Street.

1900, Feb. 7 Knill, James, (Jas. Knill & Co.), 20, Bedford Circus.

1888, Feb. 1 Ware, Charles Stancomb, F.C.A. 15 Jan. 1902; (Ware, Hellyer & Co.), 9, Bedford Circus.

Associate in Practice.

1901, Nov. 6 KNILL, William Cutcliffe, (Jas. Knill & Co.), 20, Bedford Circus.

Associate not in Practice.

1881, Jan. 5 Fulford, Charles Henry, 6, Belmont Place.

FELIXSTOWE. Suffolk.

Associates in Practice.

1889, Feb. 6 Ensor, Isaac Lot, (Titchmarsh & Ensor), Orwell Road.

1880, May 11 TITCHMARSH, John Frederic, § 11 Jan. 1872; (Titchmarsh & Ensor), Orwell Road.

FLEETWOOD. Lancashire.

Associates in Practice.

1901, Feb. 6 BEE, Henry Parker, (T. & H. P. Bee), Albert Square.

1883, Aug. 1 BEE, Thomas, (T. & H. P. Bee), Albert Square.

1893, May 10 BOWMAN, Richard, (Bowman & Grimshaw), Express Buildings, West Street.

1896, Aug. 5 Grimshaw, Wilfrid, (Bowman & Grimshaw), Express Buildings, West Street.

FOLKESTONE. Kent.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

> 1884, Feb. 6 Hyland, Frank, F.C.A. 1 Nov. 1899; (Frank Hyland & Riches), 19, Rendezvous Street.

GATESHEAD. Durham.

Fellow.

1893, Aug. 2 Humble, Charles, F.C.A. 1 Feb. 1899; 12, West Street.

Associate not in Practice.

1892, Nov. 2 WINTER, Frank, Town Hall Buildings.

GLOSSOP. Derbyshire.

Associates in Practice.

1895, May 1 Bowden, Thomas Swindells, Town Hall.

1887, Feb. 2 Hollingbery, John Kidd, Howard Chambers, Howard Street.

GLOUCESTER.

Associate in Practice.

1895, Aug. 7 Chambers, Albert Dovey, (J. Chambers & Son), 5, Barton Street, Eastgate.

GOOLE. Yorkshire.

Fellow.

1896, Feb. 5 Townend, George William, F.C.A. 5 Nov. 1902; (Townend & Glover), Carlisle Chambers.

GRAVESEND. Kent.

Associates in Practice.

1886, May 5 HODSOLL, Sydney, 9, Milton Road.

1899, Feb. 1 King, Arthur Warr, (W. J. King & Son), Town Hall.

1903, Aug. 22 King, Henry John, (W. J. King & Son), Town Hall.

1893, May 10 King, William John, (W. J. King & Son), Town Hall.

L

GREAT GRIMSBY. Lincolnshire.

DATE OF ADMISSION TO MEMBERSHIP

1893, Feb. 1

1891, Aug. 5

Fellows.

Osborne Street.

Downs, Alfred John, F.C.A. 4 Feb. 1903;

(Hodgson, Harris & Co.), Lincoln Chambers,

1888,	Feb.	1	Fugill, Frederick, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), Lincoln Chambers, Osborne Street.
1887,	Feb.	2	HARRIS, Walter Fred, F.C.A. 4 May 1892; (Hodgson, Harris & Co.), Lincoln Chambers, Osborne Street.
1893,	Feb.	1	Helm, Richard Field, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), Lincoln Chambers, Osborne Street.
1888,	Nov.	7	Hodgson, Robert, (Hodgson, Harris & Co.), Lincoln Chambers, Osborne Street.
1887,	Feb.	2	Parkin, Thomas Cresswell, F.C.A. 5 Feb. 1902; 1, Riby Square.
1888,	Feb.	1	PEASEGOOD, Arthur Edgar, F.C.A. 6 Feb. 1895; 17, Osborne Street.
			Associates in Practice.
1893,	Feb.	1	FORRESTER, James Philip, (Forrester &

Associates not in Practice.

1902,	Aug.	6	DAVENPORT, Harold, clerk to Hodgson, Harris
			& Co., Lincoln Chambers, Osborne Street.

Forrester), Victoria Chambers.

Forrester), Victoria Chambers.

Forrester, Stephen Macfarlane, (Forrester &

PORTER, Henry Stanley, clerk to Hodgson, Harris & Co., Lincoln Chambers, Osborne 1901. Aug. 7 Street.

GREAT MALVERN. Worcestershire.

Associate in Practice.

Weller, Archibald Henry, (Walker & Weller), 1890, May 7 3, Edith Walk.

GREAT YARMOUTH. Norfolk.

Fellows.

			rellows.
D		ADMISSI MBERSHI	
	1880,	May 11	Blake, Lovewell, § 1 Feb. 1872; F.C.A. 22 Sep. 1880; (Lovewell Blake & Co.), Hall Quay Chambers.
	1004	T7-1- F	Hypp James El C A C Ave 1000 . /I aversell

1894, Feb. 7 Hurr, James, F.C.A. 6 Aug. 1902; (Lovewell Blake & Co.), Hall Quay Chambers.

1893, Aug. 2 LARK, Albert Ernest James, F.C.A. 3 Aug. 1898; (Lovewell Blake & Co.), Hall Quay Chambers.

Associate in Practice.

1898, Aug. 3 FLOWER, William Tacon, (Lovewell Blake & Co.), Hall Quay Chambers.

GUILDFORD. Surrey.

Associate in Practice.

1895, Feb. 6 THURGOOD, Harry Voce, (Drury, Thurgood & Co.), Town Hall Chambers.

HALIFAX. Yorkshire.

Fellows.

1880,	Aug.	4	ARMITAGE,	William	Henry,	F.C.A.	6	June,
			1883 ; (Ar	mitage &	Norton),	Somers	et 1	House.

1898, May 4 COULDWELL, James William, (Mitchell & Couldwell), 8, Ward's End.

1884, Mar. 5 Duff, James, F.C.A. 5 Feb. 1896; Barum House, Harrison Road.

1898, May 4 MITCHELL, William Henry, (Mitchell & Couldwell), 8, Ward's End.

1898, May 4 NORTH, George, 1, Crown Street Chambers.

1883, Aug. 1 Norton, George Pepler, F.C.A. 1 Feb. 1893; (Armitage & Norton), Somerset House.

Associates in Practice.

1897, Nov. 3 Gray, Albert, (Skinner & Gray), 9, Fountain Street.

1898, May 4 Highley, Robert, (J. S. Highley & Son), Albany Chambers, Commercial Street.

HALIFAX—continued.

DATE OF ADMISSION

Associates in Practice.

TO ME	MBERSI	HP	
1902,	Aug.	6	Hoyle, Joshua Ernest, 14A, Crossley Street.
1903,	May	6	Learoyd, Frank Gerald, (Learoyd & Sons), Lancashire & Yorkshire Bank Chambers, Commercial Street.
1897,	Feb.	3	Learoyd, James Russell, (Learoyd & Sons), Lancashire & Yorkshire Bank Chambers, Commercial Street.
1883,	Feb.	7	Learoyd, Jonathan Ingham, (Learoyd & Sons), Lancashire & Yorkshire Bank Chambers, Commercial Street.
1897,	Nov.	3	SKINNER, Isaac Henry, (Skinner & Gray), 9, Fountain Street.
1891,	Feb.	4	Spenser, Norcliffe Blakey, 1, Harrison Road.
1902,	Aug.	6	Sutcliffe, Samuel, 6, George Street.
1898,	Nov.	2	TAYLOR, William Darnley, (J. D. Taylor & Son), Palatine Chambers, Market Street.
1900,	Aug.	1	TURNEY, Benjamin, (Whitham & Turney), 6, Harrison Road.
1895,	Aug.	7	WHITHAM, John Edwin, (Whitham & Turney),

HAMPTON HILL, Middlesex.

Associate not in Practice.

6, Harrison Road.

1902, Aug. 6 GRIFFITHS, Gerald Chevalier, "Gwynant."

HAMPTON-IN-ARDEN, Warwickshire.

Associate not in Practice.

1895, May 1 SMALLWOOD, John Edward, B.A.

HANLEY. Staffordshire.

Associates in Practice.

- 1894, Aug. 1 Bladen, Joseph Clement, (Bourner, Bullock & Co.), Albion Street.
- 1883, Aug. 1 BOURNER, Arthur Charles, (Bourner, Bullock & Co.), Albion Street.

HANLEY—continued.

			T	
Asso	ciates	ın	Practice.	

DATE OF ADMISSION

TO MEMBERSHIP

- Bullock, Charles Ernest, (Bourner, Bullock & 1891, Feb. 4 Co.), Albion Street.
- CLARK, Richard Ecroyd, (Bourner, Bullock 1888, Aug. 1 & Co.), Albion Street.
- Robinson, William Frederick, Bank Chambers, 1894, Nov. 7 1, Lamb Street.

Associates not in Practice.

- Jones, Frederick Mercer, clerk to Bourner, 1899. Feb. 1 Bullock & Co., Albion Street.
- PILSBURY, Cecil Reginald, clerk to Bourner, 1900, Aug. 1 Bullock & Co., Albion Street.

HARROGATE. Yorkshire.

Associates in Practice.

- Day, Herbert John, (Lowrey & Day), 5, Prospect 1894. Feb. 7 Crescent.
- LEATHER, Harry Douglas, (Leather & Veale), 1899, Feb. 1 1, Princes Street.
- Lowrey, Charles, (Lowrey & Day), 5, Prospect 1881. May 4 Crescent.
- Micklethwaite, John Lowies, 13, Queen 1894. Aug. 1 Parade.
- Veale, Gerald Cater, (Leather & Veale), 1, 1899, Aug. 2 Princes Street.

HASTINGS. Sussex.

Fellows.

- Frederick William, F.C.A. 7 Nov. 1894, Aug. 1 1900; (Saker & Davis), 36, Havelock Road.
- 1884, Hyland, Frank, F.C.A., 1 Nov. 1899: (Frank Feb. 6 Hyland & Riches), 212, Queen's Road.

Associates in Practice.

- Fox, Ernest Edward, 37, Havelock Road. 1898, Feb. 2
- Mannington, Isaac Ebenezer, 4, Havelock 1893, Feb. 1 Road.
- 1903, Feb. 4 SAKER, Sydney, (Saker & Davis), 36, Havelock Road.

HEBDEN BRIDGE. Yorkshire.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1894, Feb. 7 Crabtree, Cressweller, (R. Crabtree & Son), St. George's Chambers.

1890, Feb. 5 CRABTREE, Richard, (R. Crabtree & Son), St. George's Chambers.

HEREFORD.

Associate in Practice.

1900, Feb. 7 BLISSETT, Charles Robert, (C. R. Blissett & Co.), 26, Commercial Street.

HEXHAM-ON-TYNE. Northumberland.

Associate in Practice.

1901, Feb. 6 IVESON, John Albert, Lloyd's Bank Chambers.

HIGH WYCOMBE. Buckinghamshire.

Fellow.

1883, May 2 METZNER, Percy Estcourt, F.C.A. 7 Feb. 1900; (Metzner & Sprague), 31, High Street.

HITCHIN. Hertfordshire.

Fellow.

1889, Aug. 7 Baron, Charles George, F.C.A. 2 Nov. 1898; (C. G. Baron & Co.), Market Square.

HOLYHEAD. Anglesea.

Fellow.

1897, Aug. 4 Davies, Griffith Williams, 29, Market Street.

HORWICH. Lancashire.

Fellow.

1880, May 11 Brockbank, George Arthur, ** 2 Mar. 1880; F.C.A. 2 Feb. 1898; (G. P. Brockbank & Son), 23, Lee Lane.

HOYLAKE, Cheshire.

Associate not in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1896, Feb. 5 HARDMAN, Laurence Holt, "Casterton," Drummond Road.

HUDDERSFIELD. Vorkshire.

Fellows.

1880,	Aug.	4	Armitage, W	illia	m Henry, F	.C.A. 6 Jur	ne 1883;
			(Armitage Buildings.	&	Norton),	Station	Street

1883, Aug. 1 Norton, George Pepler, F.C.A. 1 Feb. 1893; (Armitage & Norton), Station Street Buildings.

Associates in Practice.

1880,	May 11	Beaumont, Ernest Alexander, § 28 Dec. 1877;
		(E. A. Beaumont & Co.), 28, Queen Street.

1886, Aug. 4 Dyson, John Freeman, (J. Freeman Dyson & Co.), Central Buildings, New Street.

1900, Feb. 7 Hughes, Wilfred Horsfall, (Armitage & Norton), Station Street Buildings.

Norton), Station Street Buildings.

1892, Feb. 3 Lockwoop, Fred, Market Place Chambers, New Street.

1897, May 5 NETHERWOOD, Edwin, (Netherwood & Lee),
Nelson Chambers, 1, Cloth Hall Street.

1896, May 6 REVELL, Alfred, (Revell & Revell), 69 & 71, New Street.

1880, May 11 Sharp, Joe, § 31 Mar. 1875; Guildhall Chambers, Queen Street.

1893, Feb. 1 Sharpe, Arthur Calvert, (Sharpe & Sharpe), Market Place Chambers.

1887, Aug. 3 Sykes, Herbert, (Armitage & Norton), Station Street Buildings.

1894, Aug. 1 WARD, John Henry, Royal Chambers, St. George's Square.

1888, Aug. 1 Wheawill, Charles, (Wheawill, Son & Co.), 1, Imperial Arcade, New Street.

1880, Sep. 22 Wheawill, Cornelius, (Wheawill, Son & Co.), 1, Imperial Arcade, New Street.

Associate not in Practice.

1901, May 1 Thornton, James Mallinson, clerk to Armitage & Norton, Station Street Buildings.

HULL. Yorkshire.

HULL.	Yorkshir	re. Fellows.
	ADMISSION MBERSHIP	renows.
	Sep. 22	Burkinshaw, William Parker, (Carlill, Burkinshaw & Ferguson), 2, Parliament Street.
1891,	Aug. 5	CARLILL, John Albert, F.C.A. 3 Feb. 1904 Colonial Chambers, Land of Green Ginger.
1894,	Nov. 7	DAVIS, Edward William, F.C.A. 1 Jan. 1901; (E. W. Davis & Co.), 24, Charlotte Street.
1893,	Feb. 1	Downs, Alfred John, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), Bank Chambers, Parliament Street.
1888,	Feb. 1	Fugill, Frederick, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), Bank Chambers, Parliament Street.
1886,	Feb. 3	Gale, George Alfred, F.C.A. 6 May 1903; Royal Insurance Buildings, Bowlalley Lane.
1896,	Aug. 5	Gregson, Joseph, (Joseph Gregson & Son), Exchange Buildings, Bowlalley Lane.
1887,	Feb. 2	Gresham, William Foster, F.C.A. 15 Jan. 1902; Bowlalley Lane.
1887,	Feb. 2	HARRIS, Walter Fred, F.C.A. 4 May 1892; (Hodgson, Harris & Co.), Bank Chambers, Parliament Street.
1880,	Oct. 6	HAY, Jonathan, F.C.A. 1 Aug. 1884; Gough Chambers, 14, Savile Street.
1893,	Feb. 1	Helm, Richard Field, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), Bank Chambers, Parliament Street.
1888,	Nov. 7	Hodgson, Robert, (Hodgson, Harris & Co.), Bank Chambers, Parliament Street.
1883,	June 6	LOCKING, William Robert, (Locking, Scott & Co.), Parliament Chambers, 5, Parliament Street.
1888,	Feb. 1	Peasegood, Arthur Edgar, F.C.A. 6 Feb. 1895; 27, Scale Lane.
1880,	Sep. 22	TEMPEST, John William, Prussian Chambers, Posterngate.
1898	May 4	WALKER, John Edward, 12, Bowlalley Lane.

HULL—continued. DATE OF ADMISSION

TO MEMBERSHIP

Associates in Practice

TO MEMB	ERSH	IP	
1893, A	ug.	2	Baker, George, St. Mary's Chambers, Lowgate.
1899, A	ug.	2	Campbell, John James, (Locking, Scott & Co.), Parliament Chambers, 5, Parliament Street.
1886, N	Iay	5	Crake, James, 3, Parliament Street.
1896, F	eb.	5	Drury, Edward Hamilton, 3, Parliament Street.
1893, F	eb.	1	FORRESTER, James Philip, (Forrester & Forrester), Ocean Chambers, Lowgate.
1891, A	ug.	5	FORRESTER, Stephen Macfarlane, (Forrester & Forrester), Ocean Chambers, Lowgate.
1896, F	eb.	5	Goldie, Thomas, (Locking, Scott & Co.), Parliament Chambers, 5, Parliament Street.
1901, A	ug.	7	Gregson, Athol Gelson, (Joseph Gregson & Son), Exchange Buildings, Bowlalley Lane.
1892, A	ug.	3	JUDGE, Thomas Fawley, Parliament Chambers, Quay Street.
1890, F	eb.	5	Scott, Walter, (Locking, Scott & Co.), Parliament Chambers, 5, Parliament Street.
1894, A	ug.	1	Shaw, Edgar Wilfrid, 22, Silver Street.
1899, A	ug.	2	SMAILES, Wilfrid, Union Bank Chambers, Trinity House Lane.
			Associates not in Practice.
1903, F	'eb.	4	Batchelor, John Bennett, clerk to Hodgson, Harris & Co., Bank Chambers, Parliament Street.
1887, F	eb.	2	CARLILL, John Northorp, 21, Hutt Street.
1902, F	eb.	5	Dawson Wilfrid John, clerk to Locking, Scott & Co., Parliament Chambers, 5, Parliament Street.
1902, N	Iay	7	Manson, Herbert William, clerk to Carlill, Burkinshaw & Ferguson, 2, Parliament Street.
1892, F	'eb	3	Manson, Nedby, clerk to Carlill, Burkinshaw & Ferguson, 2, Parliament Street.
1892, M	Iay	4	RETCHFORD, Alfred William, clerk to Hodgson, Harris & Co., Bank Chambers, Parliament Street.
1903, A	ug.	5	VICKERMAN, William Percy, clerk to Locking, Scott & Co., Parliament Chambers, 5, Parliament Street.

HYDE, Cheshire.

Associate in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1888, May 2 Morton, William, 31, Water Street.

Associates not in Practice.

- 1898, Aug. 3 Aston, Richard Henry, clerk to W. Morton, 31, Water Street.
- 1886, May 5 Rogers, Marmaduke Cameron, clerk to W. Morton, 31, Water Street.

IPSWICH. Suffolk.

Fellow.

1882, Oct. 4 PEARCE, Arthur, F.C.A. 1 Feb. 1888; (Arthur Pearce & A. James Pearce), Corn Exchange Chambers, Princes Street.

Associates in Practice.

- 1889, Feb. 6 Ensor, Isaac Lott, (Titchmarsh & Ensor), 17, Museum Street.
- 1897, Aug. 4 HARVEY, Julius Pearce, Arcade Street.
- 1888, May 2 MAYHEW, Thomas Edgar, Thoroughfare, Cornhill.
- 1897, Aug. 4 MILLER, Herbert, Old Post Office Buildings, King Street.
- 1902, Aug. 6 PEARCE, Arthur James, (Arthur Pearce & A. James Pearce), Corn Exchange Chambers, Princes Street.
- 1880, May 11 TITCHMARSH, John Frederic, § 11 Jan. 1872; Titchmarsh & Ensor), 17, Museum Street.

Associates not in Practice.

- 1894, Aug. 1 CORDER, Bernard, Ivy Cottage, Ivry Street.
- 1901, Feb. 6 PAWLYN, John Heinrich Wulff, 1, Arundel Villas, Sidegate Lane.
- 1889, Nov. 6 SINGLETON, Frank Albert, 65, London Road.

KEIGHLEY. Yorkshire.

Fellows.

DATE	OF	ADMISSION
TO	MEN	RERSHIP

1895, Feb. 6 Bradley, Allan, (Butterfield, Hartman & Bradley), Scott Street.

1889, Aug. 7 Butterfield, John, (Butterfield, Hartman & Bradley), Scott Street.

1888, May 2 Hartman, Henry Frederick, F.C.A. 1 Aug. 1894; (Butterfield, Hartman & Bradley), Scott Street.

1883, Apr. 4 WhitLey, John Rhodes, (Jonathan Whitley & Son), Temple Buildings.

Associate not in Practice.

1901, Feb. 6 JACQUES, Edwin Brewitt, 102, Spencer Street.

KENDAL. Westmoreland.

Associate in Practice.

1892, Nov. 2 DE Rome, Theodore, (M. De Rome & Son), 21, Stramongate.

KENLEY. Surrey.

Associate not in Practice.

1899, Aug. 2 BAYLIS, Herbert Russell, "Wyss Wood."

KETTERING. Northamptonshire.

Associates in Practice.

1887, Mar. 2 BAKER, Frank Edwin, (Baker Bros. & Halford),
Dalkeith Chambers.

1880, Sep. 22 Baker, Joseph Henry, (Baker Bros. & Halford), Dalkeith Chambers.

1896, Aug. 5 Hull, Ernest, (Möller, Hull & Willing), 10, George Street.

1892, Feb. 3 Möller, Hermann, (Möller, Hull & Willing), 10, George Street.

1900, Nov. 7 WILLING, James, (Möller, Hull & Willing), 10, George Street.

KIDDERMINSTER. Worcestershire.

Associate in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1895, Aug. 7 CHAMBERS, Albert Dovey, (J. Chambers & Son), Old Savings Bank.

KINGSTON-ON-THAMES. Surrey.

Fellow.

1880, May 11 aBiggs, John Walter, + 12 May 1874; F.C.A. 4 May 1881; 3, Grove Crescent Road.

Associates not in Practice.

1902, May 7 BATCHELOR, Jonathan Trelawny, B.A., "St. Ives."

1891, Nov. 4 Currie, Leonard Charles Edmund, County Hall.

KIRKBURTON. Yorkshire.

Associate in Practice.

1880 May 11 SHARP, Joe, § 31 Mar. 1875.

KNIGHTON. Radnorshire.

Associate in Practice.

1886, Feb. 3 Collins, William Abley.

KNOWLE. Warwickshire.

Associate in Practice.

1885, Nov. 4 JAQUES, Charles Henry, The Dorridge.

LANCASTER. Lancashire.

Fellow.

1880, May 11 Thorp, Titus, ** 27 May 1879; F.C.A. 1 Aug. 1883; (Titus Thorp & Ainsworth), Castle Hill House.

Associate in Practice.

1886, Aug. 4 AINSWORTH, William Houghton, (Titus Thorp & Ainsworth), Castle Hill House.

a Not in Practice.

LEA BRIDGE, near Matlock. Derbyshire.

Associate in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1896, Aug. 5 BUTTERWORTH, William Henry.

LEAMINGTON. Warwickshire.

Fellow.

1887, Aug. 3 Burgis, James Frederick, F.C.A. 5 Feb. 1902; (Burgis & Bullock), 6, Clarence Terrace.

Associates in Practice.

- 1901, Feb. 6 Bullock, Reginald Thomas Sutton, (Burgis & Bullock), 6, Clarence Terrace.
- 1897, Mar. 3 Grant-Smith, William Colin, LL.B. (Eagleton, Grant-Smith & Co.), 58, Bath Street.

LEEDS. Yorkshire.

Fellows.

- 1886, Feb. 3 Adgie, William, Junr., F.C.A. 5 May 1897; (Beevers & Adgie), 92, Albion Street.
- 1892, Feb. 3 ATKINSON, Walter Crowther, F.C.A. 15 Jan. 1902; (Atkinson & Crowther), 10, East Parade.
- 1883, Apr. 4 BEEVERS, Charles, C; (Beevers & Adgie), 92, Albion Street.
- 1880, May 11 BLACKBURN, Henry Gaskell, † 13 Nov. 1879; F.C.A. 5 Feb. 1890; (H. W. & J. Blackburn), 2, East Parade.
- BLACKBURN, John Hartley, C; * 10 Mar. 1874; (H. W. & J. Blackburn), 2, East Parade.
- 1894, Feb. 7 Blackburn, Walter Stephen, (W. S. Blackburn & Co.), Central Bank Chambers.
- 1880, May 11 Close, James William, * 20 Feb. 1880; North British & Mercantile Buildings, East Parade.
- 1903, May 6 Coombs, Thomas, (Thomas Coombs & Son), 14, King Street.
- 1880, May 11 GLOSSOP, William, § 7 Jan. 1880; F.C.A. 6 Feb. 1895; (Glossop & Render), 14, Park Row.

LEED	S—continued.

Fellows.

DATE OF ADMISSION TO MEMBERSHIP			
1881,	May	4	GORDON, John, F.C.A. 6 Feb. 1901; 19, Bond Street, and 7, Bond Place.
1884,	Oct.	1	Heselton, Robert Thomson, F.C.A. 6 May 1896; (Heselton, Clemons & Co.), 26 & 27, Bard Street.
1880,	May	11	Hurd, Samuel, * 10 Mar. 1874; Prudential Assurance Buildings, 20, Park Row.
1880,	May	11	Jones, Theodore Brooke, * 29 Nov. 1870; (Theodore B. Jones & Co.), Standard Buildings, City Square.
1880,	Sep.	22	Kirk, John Croisdale, F.C.A. 3 Feb. 1892; (J. C. Kirk & Co.), 38 & 39, Park Row.
1889,	May	1	PLATTS, Samuel Charles, (S. C. Platts & Son), Oxford Buildings, Oxford Row.
			Associates in Practice.
1896,	Feb.	5	Beanland, William, (Gardner & Beanland), Albion Walk Chambers.
1900,	Aug.	1	Beevers, Charles Herbert, (Beevers & Adgie), 92, Albion Street.
1880,	Dec.	1	Burgess, Robert Murray, (R. M. Burgess & Co.), 38, Albion Street.
1897,	Aug.	4	Burrell, John William, 61, Albion Street.
1896,	Aug.	5	Butterfield, William Thomas, (Heselton, Clemons & Co.), 26 & 27, Bard Street.
1902,	May	7	CLEMONS, Frank, (Heselton, Clemons & Co.), 26 & 27, Bard Street.
1887,	May	4	CROSLAND, William, (Pickard, Crosland & Smith), 43, Albion Street.
1898,	Feb.	2	CROWTHER, George, (Atkinson & Crowther). 10, East Parade.
1900,	Aug.	1	Daniel, Frederick Herbert, (F. H. Daniel & Co.), 16, Park Lane.
1894,	Feb.	7	Day, Herbert John, (Lowrey & Day), 9, South Parade.
1886,	Aug.	4	Dyson, John Freeman, (J. Freeman Dyson & Co.), 54 & 22, Commercial Buildings, Park Row.

LEEDS—continued.

1899, Feb. 1

Street.

•		Associates in Practice.
	F ADMISSION EMBERSHIP	
1903,	Feb. 4	EMMERSON, William, Imperial Buildings, Bond Street.
1880,	Sep. 22	Hewson, Charles Thomas, Pannal.
1888,	Nov. 7	HOLDSWORTH, Frederick Allen, Sun Buildings, 15, Park Row.
1881,	Oct. 5	Howard, Thomas, (Howard & Maisey), 1, Bank Street, Commercial Street.
1903,	Feb. 4	Jones, Cecil Lanphier, (Theodore B. Jones & Co.), Standard Buildings, City Square.
1899,	Feb. 1	LEATHER, Harry Douglas, (Leather & Veale), East Parade Chambers.
1886,	Nov. 3	Lee, Myles, (Lee & Whitfield), 17, East Parade.
1881,	May 4	Lowrey, Charles, (Lowrey & Day), 9, South Parade.
1895,	Aug. 7	Maisey, Joseph Charles, (Howard & Maisey), 1, Bank Street, Commercial Street.
1881,	Jan. 5	MIDGLEY, John, 12, South Parade.
1904,	Feb. 3	Munkman, Charles Herbert, 12, East Parade.
1887,	May 4	OLIVER, Henry, (Henry Oliver & Co.), Prudential Buildings, Park Row.
1901,	Aug. 7	Platts, William Henry, (S. C. Platts & Son), Oxford Buildings, Oxford Row.
1899,	Aug. 2	RENDER, Albert Frederic Horatio, (Glossop & Render), 14, Park Row.
1897,	Aug. 4	RYMER, Charles Alfred, Hand-in-Hand Insurance Buildings, 14, Park Row.
1894,	Feb. 7	Senior, Isaac, 30, East Parade.
1893,	Aug. 2	Senior-Smith, Harry, M.A., (Pickard, Crosland & Smith), 43, Albion Street.
1888,	Feb. 1	SIMPSON, Walter, 19, Bond Street.
1883,	Oct. 3	SMITHSON, Robert Alfred, (W. S. Blackburn & Co.), Central Bank Chambers.
1888,	Aug. 1	STABLES, George, (Theodore B. Jones & Co.), Standard Buildings, City Square.

Thompson, James Walter, (J. W. Thompson & Co.), The Safe Deposit Chambers, 71, Albion

LEEDS—continued.

			Associates in Practice.
DATE OF ADMISSION TO MEMBERSHIP			
1899,			VEALE, Gerald Cater, (Leather & Veale), East Parade Chambers.
1881,	May	4	WHITFIELD, Hemingway, (Lee & Whitfield), 17, East Parade.
1884,	Aug.	6	Wilkinson, John, North Hill House, Headingley.
1890,	Nov.	5	Wright, William, 10, East Parade.
		A	ssociates not in Practice.
1901,	Feb.	6	Bolton, Frederick Arthur, clerk to W. S. Blackburn & Co., Central Bank Chambers.
1904,	Feb.	3	Davis, John, clerk to Beevers & Adgie, 92, Albion Street.
1901,	Aug.	7	GREENHALGH, James Norman, 31, Hillcrest Avenue, Chapeltown.
1893,	May	10	Harrison, John Ernest, clerk to J. Gordon, 19, Bond Street.
1904,	Feb.	3	Hirst, John William, clerk to J. W. Close, North British & Mercantile Buildings, East Parade.
1896,	Aug.	5	HOLTBY, William Percival, clerk to J. Gordon, 19, Bond Street.
1881,	Apr.	6	King, Henry Frankis, clerk to J. W. Close, North British & Mercantile Buildings, East Parade.
1902,	Feb.	5	Kirk, John William, clerk to J. C. Kirk & Co., 38 & 39, Park Row.
1898,	Aug.	3	LEACH, William Henry, clerk to J. Gordon, 19, Bond Street.
1885,	Nov.	4	POPPLETON, Frederick Arthur, 48, Archery Road.
1901,	Aug.	7	SNEATH, Edwin Sidney, 10, Park Row.
1902,	Aug.	6	Taylor, Humphrey, clerk to J. Gordon, 19, Bond Street.
1901,	Feb.	6	WAINWRIGHT, Henry Scurrah, clerk to Beevers & Adgie, 92, Albion Street.
1894,	Aug.	1	Watson, John William, clerk to H. W. & J. Blackburn, 2, East Parade.
1898,	Feb.	2	Wharton, John, c/o A. I. Wharton, 6, Granville Terrace, Holbeck.

LEEK. Staffordshire.

Associate in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1899, Feb. 1 BRIGGS, Stanley Bruce, (Ibeson & Briggs).

LEICESTER.

Fellows.

- 1883, Apr. 4 BURGESS, John Gulson, 1, Berridge Street.
- 1890, Aug. 6 CHERRY, James, F.C.A. 6 Feb. 1901; 13, New Street.
- 1880, May 11 aColtman, Thomas, § 11 Jan. 1872; ‡ 8 May 1878; Southfield Lodge, Wanlip Road, Syston.
- 1884, Aug. 6 Hopps, John Alfred, F.C.A. 3 Feb. 1892; (Hopps & Bankart), 25, Friar Lane.
- 1880, May 11 PALMER, Augustus Cufaude, § 28 Dec. 1877; F.C.A. 7 Mar. 1883; (A. C. Palmer & Co.), St. George's Chambers.
- 1886, Feb. 3 Preston, Reuben Robinson, F.C.A. 4 Nov. 1896; (R. R. Preston & Co.), 14, New Street.
- 1883, Aug. 1 Steeds, Edwin Playster, F.C.A. 4 Aug. 1886; 20, Friar Lane.
- 1880, May 11 Wilshere, Herbert William, § 28 Dec. 1877; F.C.A. 14 Jan. 1903; 1, Welford Road.
- 1881, Jan. 5 WYKES, Arthur Boud, F.C.A. 1 Feb. 1893; (Wykes & Co.), 24, Friar Lane.
- 1880, Oct. 6 WYKES, Tom Atkins, (Wykes & Co.), 24, Friar Lane.

- 1883, Aug. 1 Allen, Frederick William, (A. C. Palmer & Co.), St. George's Chambers.
- 1903, Feb. 4 ASPELL, Samuel Frederick, (Aspell & Barnes), 3, Welford Road.
- 1887, Mar. 2 BAKER, Frank Edwin, (Baker Bros. & Halford), Selborne Buildings, Millstone Lane.
- 1880, Sep. 22 BAKER, Joseph Henry, (Baker Bros. & Halford), Selborne Buildings, Millstone Lane.

a Not in Practice.

LEICESTER—continued.

TO MEMBERSHIP

1889,	Feb.	6	Bankart, George Spencer, (Hopps & Bankart), 25, Friar Lane.
1904,	Feb.	3	Barnes, Charles, (Aspell & Barnes), 3, Welford Road.
1896,	May	6	Bates, Percy Arthur, Central Chambers, 34, Friar Lane.
1887,	May	4	Bland, Edmund, (Bland, Carryer & McAlpin), St. Martin's.
1898,	Aug.	3	BOOTHROYD, Frederick William, 6 & 7, Corridor Chambers, Market Place.
1895,	Aug.	7	Burrows, Edmund, St. Martin's Chambers, 8, New Street.
1890,	Feb.	5	CARRYER, Alfred Percy, (Bland, Carryer & McAlpin), St. Martin's.
1880,	May	11	CHAMBERLIN, William Henry, § 20 Aug. 1875; 4, New Street.
1898,	Aug.	3	COATES, Stanley Hall, Rowton Chambers, 11, Bowling Green Street.
1901,	Feb.	6	Deacon, Alfred Gladstone, (Alfred G. Deacon & Co.), 13 & 14, Corridor Chambers, Market Place.
1887,	Aug.	3	Freshwater, Herbert William, (A. C. Palmer & Co.), St. George's Chambers.
1904,	Feb.	3	Gimson, David Mentor, (Wilshere, Sons & Co.), 1, Welford Road.
1892,	Feb.	3	Halford), Andrew Jones, (Baker Bros. & Halford), Selborne Buildings, Millstone Lane.
1892,	Aug.	3	Hampson, Albert Henry, (Wykes & Co.), 24, Friar Lane.
1900,	Feb.	7	HEADLY, Lawrance Compton, 18, Friar Lane.
1892,	Feb.	3	McAlpin, Donal, (Bland, Carryer & McAlpin), St. Martin's.
1887,	Mar.	2	NEWBY, Alfred Thomas, 41, Friar Lane.
1897,	Nov.	3	SPENCER, Charles Henry, (Wykes & Co.), 24, Friar Lane.
1894,	Aug.	1	WARBURTON, Arthur Ernest, (R. R. Preston & Co.), 14, New Street.

LEICESTER—continued.

Associates in Practice.

DATE	OF	ADMISSION
TO	MEN	BERSHIP

- 1893, Feb. 1 WILBY, Sydney Russell, (Brown & Wilby), 26, Friar Lane.
- 190i, Aug. 7 WOODWARD, James Sherwin, (E. P. Steeds), 20, Friar Lane.
- 1898, Feb. 2 Wykes, Lewis Vincent, (Wykes & Co.), 24, Friar Lane.

Associates not in Practice.

- 1904, May 4 Death, Arthur Walter, Junr., clerk to Baker, Bros. & Halford, Selborne Buildings, Millstone Lane.
- 1900, May 2 PHILLIPS, Albert Ernest, clerk to W. M. Richards, Alliance Chambers, Horsefair Street.
- 1904, May 4 Preston, Frederick William, clerk to R. R. Preston & Co., 14, New Street.
- 1896, May 6 VICCARS, Charles Sydney, Tugby.

LEIGHTON BUZZARD. Bedfordshire.

Associate in Practice.

1880, May 11 EATWELL, Edward Williams, § 29 Mar. 1876.

LEYTONSTONE. Essex.

Fellow.

1885, Feb. 4 Waller, Willie Rowland, F.C.A. 7 Feb. 1900; 29, Poppleton Road.

Associate in Practice.

1896, May 6 HALL, Sydney John, "St. Cuthbert."

LITTLE SUTTON. Cheshire.

Associate in Practice.

1882, June 28 Hardy, Herbert Edward.

LIVERPOOL. Lancashire.

DATE OF ADMISSION TO MEMBERSHIP		N
1881,	Apr. 6	Abbott, Henry Edward, F.C.A. 4 Feb. 1903; (Chalmers, Wade & Co.), 5, Fenwick Street.
1880,	May 11	^a Alexander, William, 25 April 1879; F.C.A. 2 May 1883; 45, Highfield South, Rock Ferry.
1880,	Oct. 6	Banner, George, F.C.A. 5 Dec. 1883; (Banner, Spencer & Co.), Central Buildings, 41, North John Street.
1880,	May 11	BLEASE, Robert Stanley, 25 Jan. 1870; (Blease & Sons), Fenwick Chambers, Fenwick Street.
1880,	May 11	Blease, Walter, ©; 21 Nov. 1879; F.C.A. 4 Feb. 1885; (Blease & Sons), Fenwick Chambers, Fenwick Street.
1896,	Aug. 5	Bowler, George, F.C.A. 4 May 1904; (T. Theodore Rogers, Bowler & Co.), 30, North John Street.
1886,	Feb. 3	CHALMERS, Arthur Henry, F.C.A. 4 Feb. 1903; (Chalmers, Wade & Co.), 5, Fenwick Street.
1882,	Apr. 5	COCHRAN, William Henry, F.C.A. 6 Feb. 1889; (W. H. Cochran & Co.), 51, North John Street.
1894,	Feb. 7	COOK, Arthur Ebenezer Slater, F.C.A. 6 Nov., 1901; (Slater Cook & Co.), 53, Lord Street.
1889,	Feb. 6	COOKSON, Benjamin, F.C.A. 5 Nov. 1902; (J. W. Davidson, Cookson & Co.), 6, Castle Street.
1887,	May 4	Daly, Richard Ryland, F.C.A. 4 Feb. 1903; (Chalmers, Wade & Co.), 5, Fenwick Street.
1880,	May 11	DAVIDSON, John William, 17 Jan. 1872; (J. W. Davidson, Cookson & Co.), 6, Castle Street.
1898,	Feb. 2	DAWSON, Sidney Stanley, F.C.A. 5 Aug. 1903; (Dawson, Langley & Chevalier), May Buildings, 51, North John Street.
1893,	Feb. 1	Dopd, Arthur Francis, F.C.A. 2 May 1900; (Knox, Hassal, Dodd & Co.), 6, Lord Street.
		0. 37 / ' Thomas disc

a Not in Practice.

LIVERPOOL—continued.

${f Fellows}.$				
DATE OF ADMISSION TO MEMBERSHIP				
1892, N	ov. 2	Elliot, Joseph, (Joseph Elliot & Co.), 21, Harrington Street.		
1880, M	ay 11	ESHELBY, Henry Douglas, 25 April 1879; F.C.A. 2 May 1883; (Harmood, Banner & Son), 24, North John Street.		
1880, M	ay 11	Finney, Charles Frederick, 25 Jan. 1870; (Finney & Son), Central Buildings, 41, North John Street.		
1894, F	eb. 7	French, Herbert Noel, F.C.A. 7 Aug. 1901; (H. Noel French, Ormrod & Co.), Investment Buildings, 67, Lord Street.		
1880, M	ay 11	^a GITTINS, Frederick, † 23 April 1879; F.C.A. 22 Sep. 1880; Official Receiver, 35, Victoria Street.		
1899, No	ov. 1	Grisewood, William, (William Grisewood & Son), Imperial Buildings, 2, Exchange Street, East.		
1880, M	ay 11	Harmood-Banner, John Sutherland, PRESI- DENT, &; 4 June 1875; (Harmood, Banner & Son), 24, North John Street.		
1892, Fe	eb. 3	Hassal, John Alfred Satterfield, F.C.A. 3 Feb. 1897; (Knox, Hassal, Dodd & Co.), 6, Lord Street.		
1894, Fe	eb. 7	Holt, Frank, F.C.A. 6 Feb. 1901; (G. E. Holt & Sons), 8, Cook Street.		
1880, M	ay 11	Holt, George Edward, 25 Jan. 1870; (G. E. Holt & Sons), 8, Cook Street.		
1880, M	ay 11	HOLT, James Scoweroft, 22 Jan. 1879; F.C.A. 7 Feb. 1883; (G. E. Holt & Sons), 8, Cook Street.		
1880, Se	p. 22	Howorth, Benjamin, F.C.A. 7 Feb. 1894; (Roose, Mahon & Howorth), 26, North John Street.		
1884, A ₁	or. 2	McNeight, David Alexander, F.C.A. 4 Feb 1891; (Blease & Sons), Fenwick Chambers, Fenwick Street.		

a Not in Practice.

LIVERPOOL—continued.

DATE OF ADMISSION TO MEMBERSHIP	
1880, Sep. 22	Mahon, George, F.C.A. 7 Feb. 1894; (Roose, Mahon & Howorth), 26, North John Street.
1893, Nov. 1	MOLYNEUX, John Harper, (Molyneux & Alexander), Bennett's Buildings, 49, Whitechapel.
1892, Feb. 3	Mounsey, William Edward, F.C.A. 3 Feb. 1897; (Lewis & Mounsey), 3, Lord Street.
1880, May 11	Nicholson, George, 25 April 1879; F.C.A. 2 May 1883; (Harmood, Banner & Son), 24, North John Street.
1885, Feb. 4	OATES, Edward William Crosbie, F.C.A. 4 Feb. 1903; (Crosbie Oates, Wilson & Co.), 8, Cook Street.
1881, Jan. 5	OLDAM, George Samuel, F.C.A. 3 Oct. 1883; (George S. Oldam & Son), 30, The Temple, Dale Street.
1880, May 11	Parkinson, William Roscoe, 25 Apr. 1879; (Welch & Parkinson), Commerce Court, 11, Lord Street.
1880, May 11	SPENCER, William Crossman, 25 Apr. 1879; F.C.A. 5 Dec. 1883; (Banner, Spencer & Co.), Central Buildings, 41, North John Street.
1880, May 11	STEAD, John Charles, 25 Jan. 1870; (Stead, Taylor & Stead), The Temple, Dale Street.
1894, Feb. 7	STUBBS, John, (John Stubbs & French), Central Buildings, 41, North John Street.
1880, May 11	Wade, John Merrett, ©; 20 Apr. 1876; (Chalmers, Wade & Co.), 5, Fenwick Street.
1881, Jan. 5	Walker, William Henderson, F.C.A. 6 Feb. 1889; (W. H. Walker & Co.), 42, Castle Street.
1880, Nov. 3	Webster, John Mainwaring Clegg, (Webster & Graham), 8B, Rumford Place, Chapel Street.
1881, May 4	WHINNERAH, Henry, F.C.A. 3 Feb. 1897; (Stead, Taylor & Stead), The Temple, Dale Street.
1881, Mar. 9	WHINNERAH, William, F.C.A. 3 Feb. 1897; (Stead, Taylor & Stead), The Temple, Dale Street.
1881 Jan. 5	WHITE, Edmund David, F.C.A. 1 May 1895; (Edmund D. White & Sons), Victoria Chambers, 42, Castle Street.

LIVERPOOL—continued.

Associates in Pra

B. 1889 OF 1881	~~*	Associates in Fractice.
TO MEMBERS		
1893, Nov.	1	ALEXANDER, John Wilkinson, (Molyneux & Alexander), Bennett's Buildings, 49, White-chapel.
1885, May	6	ALEXANDER, William Harrison, (Harmood, Banner & Son), 24, North John Street.
1891, Nov.	4	ASHWORTH, George Hardman, (Blease & Sons), Fenwick Chambers, Fenwick Street.
1882, Apr.	5	BERRY, Robert John, 8A, Albert Buildings, Preeson's Row.
1897, Aug.	4	Beswick, Hugh, 7, Sweeting Street.
1893, May	10	Bewley, John, (John Bewley & Sons), Central Buildings, North John Street.
1889, Aug.	7	BOURNE, John Howe, (Lewis & Mounsey), 3, Lord Street.
1894, May	2	Bretherton, Harry Wallace Kerr, (H. W. Bretherton & Co.), Bretherton's Buildings, 8, North John Street.
1898, Feb.	2	CHEVALIER, Edgar Percy, (Dawson, Langley & Chevalier), May Buildings, 51, North John Street.
1885, May	6	COLLINS, Charles, (Maw, Shaw & Collins), 4, Harrington Street, Castle Street.
1896, Nov.	4.	CROWE, Henry, 4, Allington Street, St. Michaels.
1902, Aug.	6	Davidson, William Arthur, (J. W. Davidson, Cookson & Co.), 6, Castle Street.
1901, Feb.	6	Davidson, William Phythian, 9, Union Court, Castle Street.
1898, May	4	DEANE, Edward James, 9, Cook Street.
1893, Feb.	1	DENTON, William, (Edward Denton & Son) 7, Sweeting Street.
1903, May	6	DUFNER, Albert Joseph, (A. J. Dufner & Co.), 15, Victoria Street.
1898, Feb.	2	Elsworth, Frederick Sharp, (Jones & Elsworth), Price's Buildings, 57, Whitechapel.
1897, Feb.	3	Finney, Charles Edgar, (Finney & Son), Central Buildings, 41, North John Street.

LIVERPOOL—continued.

DATE OF ADMISSION

TO ME	MBERS	HIP	
1894,	Feb.	7	FLACK, Walter Frederick, (W. H. Walker & Co.), 42, Castle Street.
1904,	Feb.	3	Fogg, John Wilfred, (T. S. & W. Fogg), C, Queen Avenue, 10, Dale Street.
1897,	Feb.	3	Fogg, Thomas Stanley, (T. S. & W. Fogg), C, Queen Avenue, 10, Dale Street.
1894	Nov.	2	GLASS, William James, 24, North John Street.
1894,	Feb.	7	GOLDING, Richard Turner, Central Buildings, 41, North John Street.
1881,	Jan.	5	Graham, Arthur, (Webster & Graham), 8B, Rumford Place, Chapel Street.
1900,	Feb.	7	GRISEWOOD, William Harold, (William Grisewood & Son, Imperial Buildings, 2, Exchange Street East.
1898,	Oct.	5	Hanner, Thomas Ainley, 15 Harrington Street.
1882,	June	28	HARDY, Herbert Edward, 28, South Castle Street.
1901,	May	1	Highfield, George Lewis Jackson, Investment Buildings, 67, Lord Street.
1894,	Feb.	7	HILDITCH, Fred, (F. Hilditch & Co.), 5, Cook Street.
1883,	Nov.	7	Hodgson, John George, (Hodgson & Ward), Central Buildings, 41, North John Street.
1880,	May	11	Jackson, William Leach, 25 Apr. 1879; Central Buildings, 41, North John Street.
1881,	July	6	Jones, Robert, (Jones & Thomas), Marldon Chambers, 30, North John Street.
1883,	Oct.	3	Jude, Simon, (Simon Jude & West) 10, Cook Street.
1898,	Feb.	2	Langley, Bertram, (Dawson, Langley & Chevalier), May Buildings, 51, North John Street.
1886,	Nov.	3	LLOYD, Philip, (J. B. Hughes & Lloyd), 5, Clayton Square.
1889,	Feb.	6	LLOYD, Thomas, (Lloyd & Walker), British and Foreign Chambers, 5, Castle Street.

LIVERPOOL—continued.

Associates	in	Pranting
Associates	\mathbf{m}	Practice.

DATE OF ADMISSION	Associates in Practice.
1901, Aug. 7	Lonsdale, Herbert, 20, North John Street.
1881, Apr. 6	MacConnal, John, (Langton & MacConnal), 22, Lord Street.
1897, Aug. 4	McCormick, John, 4, Palace Chambers, 21, Victoria Street.
1881, Jan. 5	McNaught, George, Queen Insurance Buildings, 10, Dale Street.
1896, Feb. 5	Marsh, Frederic Siddall, 76, Drury Buildings, 21, Water Street.
1881, Apr. 6	Marsh, Frederick William, Hellewell's Buildings, 1 & 3, Harrington Street.
1904, Feb. 3	Marsh, Harold Lingham, 26, North John Street.
1881, Jan. 5	Maw, Herbert Appleyard, (Maw, Shaw & Collins), 4, Harrington Street, Castle Street.
1880, May 11	Menzies, Arthur Appleby, § 30 Apr. 1873; (Menzies & Son), 51, North John Street.
1902, Feb. 5	MENZIES, Arthur Appleby, Junr., (Menzies & Son), 51, North John Street.
1881, Oct. 5	MILLER, William Roberts, 21, North John Street.
189 7, Feb. 3	Milligan, Algernon McGregor, 44, Castle Street.
1892, Feb. 3	MITCHELL, Charles Hackett, 22, Lord Street.
1901, Feb. 6	Mounsey, Charles Harrison, (Lewis & Mounsey), 3, Lord Street.
1901, Aug. 7	NICHOLAS, Louis, 19, Castle Street.
1894, Aug. 1	Nicholson, Elliot Tennent, (Harmood, Banner & Son), 24, North John Street.
1902, Feb. 5	OCKLESHAW, John, (Blease & Sons), Fenwick Chambers, Fenwick Street.
1894 Aug. 1	OLDAM, Arthur George, (George S. Oldam & Son), 30, The Temple, Dale Street.
1901, Aug. 7	Ormrod, Ernest Mottershead, (H. Noel French, Ormrod & Co.), Investment Buildings, 67, Lord Street.

LIVERPOOL—continued.

Aggo	ciatos.	in	Practice.
A 550	Clates	111	Fractice.

DATE OF TO ME			
1886,	May	5	Owen, Edmund Meadowcroft, (Thraves & Owen), 67, Stanley Street.
1894,	Feb.	7	Parker, John Edward Darker, (J. R. Prichard & Parker), Victoria Chambers, 42, Castle Street.
1890,	May	7	Parkinson, Arthur John, (Welch & Parkinson), Commerce Court, 11, Lord Street.
1890,	May	7	PLATT, Walter Ward, (W. Ward Platt & Co.), Bank Chambers, 3, Cook Street.
1881,	Apr.	6	PRICHARD, John Richard, (J. R. Prichard & Parker), Victoria Chambers, 42, Castle Street.
1899,	Feb.	1	Quail, David, 37, Imperial Buildings, Exchange Street East.
1894,	Aug.	1	Robinson, George Edward, Bretherton's Buildings, 10, North John Street.
1890,	Feb.	5	SADLER, Harold, 7, Victoria Street.
1899,	Aug.	1	Shannon, Robert George, Junr., (W. H. Walker & Co.), 42, Castle Street.
1887,	Nov.	2	SHEARD, Theodore Senior, 13, Harrington Street.
1894,	May	2	SHIMMIN, William David, Melvill Chambers, 50A, Lord Street.
1890,	Feb.	5	Simmons, Samuel Baskerville, (Baskerville Simmons & Co.), 26, North John Street.
1891,	May	6	STACEY, Walter Edwin, 2, Molyneux Place, Old Church Yard.
1894,	May	2	Terry, William Francis, Central Buildings, 41, North John Street.
1881,	June	1	THOMAS, Richard William, (Jones & Thomas), Marldon Chambers, 30, North John Street.
1896,	Aug.	5	THORNTON, William Selby, 9, Imperial Chambers, 62, Dale Street.
1896,	May	G	THRAVES, Arthur, (Thraves & Owen), 67, Stanley Street.
1887,	May	4	VINE, William, Venice Chambers, 61, Lord Street.

LIVERPOOL—continued.

DATE OF TO ME	ADMIS MBERSE		
1896,	Aug.	5	WALKER, Ernest James, (Lloyd & Walker), British and Foreign Chambers, 5, Castle Street.
1884,	Feb.	6	Ward, John, (Hodgson & Ward), Central Buildings, 41, North John Street.
1884,	June	4	Welch, John Henry, (Welch & Parkinson), Commerce Court, 11, Lord Street.
1891,	Feb.	4	West, Joseph, (Simon Jude & West), 10, Cook Street.
1901,	Mar.	1	WHITE, Percy Blackburne, (Edmund D. White & Sons), Victoria Chambers, 42, Castle Street.
1895,	Feb.	6	Wilson, Frederick William Mellor, (Crosbie Oates, Wilson & Co.), 8, Cook Street.
			Associates not in Practice.
1885,	Aug.	5	Ambler, Samuel, clerk to Harmood, Banner & Son, 24, North John Street.
1902,	Aug.	6	Ardran, Percival Walter, 50, Tower Buildings, 22, Water Street.
1900,	Aug.	1	Bentley, Arthur, clerk to Chalmers, Wade & Co., 5, Fenwick Street.
1902,	Aug.	6	BOWLER, Herbert William, clerk to T. Theodore Rogers, Bowler & Co., 30, North John Street.
1904,	May	4	Bridson, Harold, clerk to F. W. Marsh, Hellewell's Buildings, 1 & 3, Harrington Street.
1894,	Aug	1	Collins, William Cresswell, clerk to Stead, Taylor & Stead, The Temple, Dale Street.
1902,	Aug.	6	Соок, George Kenneth, clerk to Chalmers, Wade & Co., 5, Fenwick Street.
1902,	Nov.	5	CRAWFORD, Edward William, clerk to John Stubbs & French, Central Buildings, 41, North John Street.
1900,	May	2	Culshaw, Andrew, clerk to Roose, Mahon & Howorth, 26, North John Street.
1892,	Feb.	3	Davies, Evan Samuel, 5, Cook Street.

LIVERPOOL—continued.

Simon Jude & West, 10, Cook Street. 1903, Feb. 4 Graves, Harry Robert, clerk to Daws Langley & Chevalier, May Buildings, North John Street. 1902, Aug. 6 Hardock, William Arthur, clerk to Chalm Wade & Co., 5, Fenwick Street. 1895, Feb. 6 Henshaw, Albert Haughton, clerk to Welc Parkinson, Commerce Court, 11, Lord Str 1902, Feb. 5 Howorth, Frank Skaife, clerk to Ro Mahon & Howorth, 26, North John Street. 1882, Oct. 4 Laidler, Thomas Robert, clerk to Harmo Banner & Son, 24, North John Street. 1885, May 6 Latimer, William, clerk to Stead, Taylo Stead, The Temple, Dale Street. 1903, Sep. 5 Leather, George, clerk to J. W. Davids Cookson & Co., 6, Castle Street. 1904, May 4 MacGregor, William Roberts, clerk to Clerk Banner, Wade & Co., 5, Fenwick Street. 1904, May 4 Mahon, Herbert George, clerk to Romahon & Howorth, 26, North John Street. 1902, Aug. 6 Marwood, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. 1903, May 6 Medland, James William, clerk to Lewis Mounsey, 3, Lord Street. 1904, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmi				ssociates not in Fractice.
Simon Jude & West, 10, Cook Street. 1903, Feb. 4 Graves, Harry Robert, clerk to Daws Langley & Chevalier, May Buildings, North John Street. 1902, Aug. 6 Hardbook, William Arthur, clerk to Chalm Wade & Co., 5, Fenwick Street. 1895, Feb. 6 Henshaw, Albert Haughton, clerk to Wele Parkinson, Commerce Court, 11, Lord Str., 1902, Feb. 5 Howorth, Frank Skaife, clerk to Romannow, Mahon & Howorth, 26, North John Street. 1882, Oct. 4 Laidler, Thomas Robert, clerk to Harmon Banner & Son, 24, North John Street. 1885, May 6 Latimer, William, clerk to Stead, Taylo Stead, The Temple, Dale Street. 1903, Aug. 5 MacGregor, William Roberts, clerk to Clemers, Wade & Co., 5, Fenwick Street. 1904, May 4 Mahon, Herbert George, clerk to Romannow, Name & Marwood, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. 1903, May 6 Marwood, William, clerk to Lewis Mounsey, 3, Lord Street. 1904, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmin D. White & Sons, Victoria Chambers,				
North John Street. Haddock, William Arthur, clerk to Chalm Wade & Co., 5, Fenwick Street. Henshaw, Albert Haughton, clerk to Welc Parkinson, Commerce Court, 11, Lord Str Howorth, Frank Skaife, clerk to Ro Mahon & Howorth, 26, North John Street. Jones, William Spencer, clerk to W. Cochran & Co., 51, North John Street. See, Oct. 4 Laidler, Thomas Robert, clerk to Harme Banner & Son, 24, North John Street. Latimer, William, clerk to Stead, Taylo Stead, The Temple, Dale Street. Latimer, George, clerk to J. W. Davids Cookson & Co., 6, Castle Street. MacGregor, William Roberts, clerk to Clerk to MacGregor, William Roberts, clerk to Clerk to Mahon, Herbert George, clerk to Romahon & Howorth, 26, North John Street. Mahon, Howorth, 26, North John Street. Marwood, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. Medland, James William, clerk to Lewis Mounsey, 3, Lord Street. Nicholson, Arthur Octavius, clerk to Edmin D. White & Sons, Victoria Chambers,	1901,	Feb.	. 6	DEYES, Frederick Thomas Parke, clerk to Simon Jude & West, 10, Cook Street.
Wade & Co., 5, Fenwick Street. 1895, Feb. 6 Henshaw, Albert Haughton, clerk to Welc Parkinson, Commerce Court, 11, Lord Str 1902, Feb. 5 Howorth, Frank Skaife, clerk to Ro Mahon & Howorth, 26, North John Street. 1802, Oct. 4 Laidler, Thomas Robert, clerk to Harmo Banner & Son, 24, North John Street. 1885, May 6 Latimer, William, clerk to Stead, Taylo Stead, The Temple, Dale Street. 1903, Sep. 5 Leather, George, clerk to J. W. Davids Cookson & Co., 6, Castle Street. 1904, May 4 MacGregor, William Roberts, clerk to Clerk, MacGregor, William Roberts, clerk to Clerk, MacGregor, Walliam Roberts, clerk to Clerk, Mahon, Herbert George, clerk to Roomahon & Howorth, 26, North John Street. 1902, Aug. 6 Marwood, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. 1903, May 6 Medland, James William, clerk to Lewis Mounsey, 3, Lord Street. 1904, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmin D. White & Sons, Victoria Chambers,	1903,	Feb.	. 4	Graves, Harry Robert, clerk to Dawson, Langley & Chevalier, May Buildings, 51, North John Street.
Parkinson, Commerce Court, 11, Lord Str 1902, Feb. 5 Howorth, Frank Skaife, clerk to Ro Mahon & Howorth, 26, North John Stree 1902, Feb. 5 Jones, William Spencer, clerk to W. Cochran & Co., 51, North John Street. 1882, Oct. 4 LAIDLER, Thomas Robert, clerk to Harme Banner & Son, 24, North John Street. 1885, May 6 LATIMER, William, clerk to Stead, Taylo Stead, The Temple, Dale Street. 1903, Sep. 5 LEATHER, George, clerk to J. W. Davids Cookson & Co., 6, Castle Street. 1903, Aug. 5 MACGREGOR, William Roberts, clerk to Cl mers, Wade & Co., 5, Fenwick Street. 1904, May 4 MAHON, Herbert George, clerk to Ro Mahon & Howorth, 26, North John Str 1902, Aug. 6 MARWOOD, William John Wilfred, clerk Banner, Spencer & Co., 41, North Jo Street. 1903, May 6 MEDLAND, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 NICHOLSON, Arthur Octavius, clerk to Edmu D. White & Sons, Victoria Chambers,	1902,	Aug.	g. 6	Haddock, William Arthur, clerk to Chalmers, Wade & Co., 5, Fenwick Street.
Mahon & Howorth, 26, North John Street 1902, Feb. 5 Jones, William Spencer, clerk to W. Cochran & Co., 51, North John Street. 1882, Oct. 4 Laidler, Thomas Robert, clerk to Harmo Banner & Son, 24, North John Street. 1885, May 6 Latimer, William, clerk to Stead, Taylo Stead, The Temple, Dale Street. 1903, Sep. 5 Leather, George, clerk to J. W. Davids Cookson & Co., 6, Castle Street. 1903, Aug. 5 MacGregor, William Roberts, clerk to Clemers, Wade & Co., 5, Fenwick Street. 1904, May 4 Mahon, Herbert George, clerk to Romanon & Howorth, 26, North John Street. 1902, Aug. 6 Marwood, William John Wilfred, clerk Banner, Spencer & Co., 41, North Jostreet. 1903, May 6 Medland, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmin D. White & Sons, Victoria Chambers,	1895,	Feb.	. 6	HENSHAW, Albert Haughton, clerk to Welch & Parkinson, Commerce Court, 11, Lord Street.
Cochran & Co., 51, North John Street. 1882, Oct. 4 LAIDLER, Thomas Robert, clerk to Harmon Banner & Son, 24, North John Street. 1885, May 6 LATIMER, William, clerk to Stead, Taylon Stead, The Temple, Dale Street. 1903, Sep. 5 LEATHER, George, clerk to J. W. Davids Cookson & Co., 6, Castle Street. 1903, Aug. 5 MacGregor, William Roberts, clerk to Clemers, Wade & Co., 5, Fenwick Street. 1904, May 4 Mahon, Herbert George, clerk to Romahon & Howorth, 26, North John Str. 1902, Aug. 6 Marwood, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. 1903, May 6 Medland, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmin D. White & Sons, Victoria Chambers,	1902,	Feb.	. 5	Howorth, Frank Skaife, clerk to Roose, Mahon & Howorth, 26, North John Street.
Banner & Son, 24, North John Street. 1885, May 6 LATIMER, William, clerk to Stead, Taylo Stead, The Temple, Dale Street. 1903, Sep. 5 LEATHER, George, clerk to J. W. Davids Cookson & Co., 6, Castle Street. 1903, Aug. 5 MACGREGOR, William Roberts, clerk to Cl mers, Wade & Co., 5, Fenwick Street. 1904, May 4 MAHON, Herbert George, clerk to Romahon & Howorth, 26, North John Str. 1902, Aug. 6 MARWOOD, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. 1903, May 6 MEDLAND, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 NICHOLSON, Arthur Octavius, clerk to Edmin D. White & Sons, Victoria Chambers,	1902,	Feb.	. 5	Jones, William Spencer, clerk to W. H. Cochran & Co., 51, North John Street.
Stead, The Temple, Dale Street. 1903, Sep. 5 Leather, George, clerk to J. W. Davids Cookson & Co., 6, Castle Street. 1903, Aug. 5 MacGregor, William Roberts, clerk to Clemers, Wade & Co., 5, Fenwick Street. 1904, May 4 Mahon, Herbert George, clerk to Room Mahon & Howorth, 26, North John Street. 1902, Aug. 6 Marwood, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. 1903, May 6 Medland, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmin D. White & Sons, Victoria Chambers,	1882,	Oct.	. 4	LAIDLER, Thomas Robert, clerk to Harmood, Banner & Son, 24, North John Street.
Cookson & Co., 6, Castle Street. 1903, Aug. 5 MACGREGOR, William Roberts, clerk to Clemers, Wade & Co., 5, Fenwick Street. 1904, May 4 MAHON, Herbert George, clerk to Room Mahon & Howorth, 26, North John Str. 1902, Aug. 6 MARWOOD, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. 1903, May 6 MEDLAND, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 NICHOLSON, Arthur Octavius, clerk to Edmu D. White & Sons, Victoria Chambers,	1885,	May	у 6	LATIMER, William, clerk to Stead, Taylor & Stead, The Temple, Dale Street.
mers, Wade & Co., 5, Fenwick Street. 1904, May 4 MAHON, Herbert George, clerk to Rog Mahon & Howorth, 26, North John Street. 1902, Aug. 6 MARWOOD, William John Wilfred, clerk Banner, Spencer & Co., 41, North John Street. 1903, May 6 MEDLAND, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmu D. White & Sons, Victoria Chambers,	1903,	Sep.	. 5	LEATHER, George, clerk to J. W. Davidson, Cookson & Co., 6, Castle Street.
Mahon & Howorth, 26, North John Str. 1902, Aug. 6 Marwood, William John Wilfred, clerk Street. 1903, May 6 Medland, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmu D. White & Sons, Victoria Chambers,	1903,	Aug.	5. 5	MacGregor, William Roberts, clerk to Chalmers, Wade & Co., 5, Fenwick Street.
Banner, Spencer & Co., 41, North Jo Street. 1903, May 6 Medland, James William, clerk to Lewis Mounsey, 3, Lord Street. 1902, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmi D. White & Sons, Victoria Chambers,	1904,	May	y 4	Mahon, Herbert George, clerk to Roose, Mahon & Howorth, 26, North John Street.
Mounsey, 3, Lord Street. 1902, Feb. 5 Nicholson, Arthur Octavius, clerk to Edmi D. White & Sons, Victoria Chambers,	1902,	Aug.	g. 6	Marwood, William John Wilfred, clerk to Banner, Spencer & Co., 41, North John Street.
D. White & Sons, Victoria Chambers,	1903,	May	y 6	Medland, James William, clerk to Lewis & Mounsey, 3, Lord Street.
	1902,	Feb.	. 5	Nicholson, Arthur Octavius, clerk to Edmund D. White & Sons, Victoria Chambers, 42, Castle Street.
	1904,	May	y 4	Park, John Torrance Murray, clerk to J. W. Davidson, Cookson & Co., 6, Castle Street.
1897, Aug. 4 PARRY, William Henry, clerk to G. E. Hol Sons, 8, Cook Street.	1897,	Aug.	. 4	Parry, William Henry, clerk to G. E. Holt & Sons, 8, Cook Street.
1903, Nov. 4 PLENDER, Thomas Turner, 13, Ducie Street	1903,	Nov.	. 4	PLENDER, Thomas Turner, 13, Ducie Street.
1897, Feb. 3 Quirk, Joseph Kitchen, c/o T. B. Roydon, T. Atlantic, Brunswick Street.	1897,	Feb.	, 3	Quirk, Joseph Kitchen, c/o T. B. Roydon, The Atlantic, Brunswick Street.

LIVERPOOL—continued.

Associates	not	in	Practice.

	Associates not in Practice.
TO MEMBERSHIP	
1899, May 3	RAWLINS, Richard Lloyd, clerk to W. H. Cochran & Co., 51, North John Street.
1903, Aug. 5	Rogers, Herbert Theodore, clerk to Theodore Rogers, Bowler & Co., 30, North John Street.
1903, Aug. 11	Spencer, William Henry, clerk to Banner, Spencer & Co., Central Chambers, 41, North John Street.
1895, Aug. 7	Stewart, Robert Smith, clerk to Blease & Sons, Fenwick Chambers, Fenwick Street.
1892, Aug. 2	STOCKVIS, Joseph Isaac, clerk to Blease & Sons, Fenwick Chambers, Fenwick Street.
1903, Feb. 4	THOMPSON, Percy William, clerk to Blease & Sons, Fenwick Chambers, Fenwick Street.
1903, Nov. 4	THORNTON, Frederick Henry, clerk to Edward Denton & Son, 7, Sweeting Street.
1885, Aug. 5	Welsh, George, clerk to Harmood, Banner & Son, 24, North John Street.
1899, Aug. 2	Whinnerah, William, Junr., clerk to Stead, Taylor & Stead, The Temple, Dale Street.
1903, Feb. 4	Williams, John Seth, clerk to Lewis & Mounsey, 3, Lord Street.
1883, June 6	Woodhouse, Horatio William, clerk to Chalmers, Wade & Co., 5, Fenwick Street.

LLANDUDNO. Carnarvonshire.

Fellows.

1893,	Feb.	1	Dodd, Arthur Francis, F.C.A. 2 May 1900;
			(Knox, Hassal, Dodd & Co.), Finsbury
			House, Mostyn Street.

1892, Feb. 3 HASSAL, John Alfred Satterfield, F.C.A. 3 Feb. 1897; (Knox, Hassal, Dodd & Co.), Finsbury House, Mostyn Street.

Associate in Practice.

1881, an. 5 Pugh, Alfred Gardner, Llewelyn Chambers.

LLANELLY. Carmarthenshire.

Associates	in	Dwg	tion

DATE OF ADMISSION TO MEMBERSHIP

- 1898, Aug. 3 Harvey, Charles Herbert, (John F. Harvey & Sons), 2, Castle Buildings.
- 1898, Aug. 3 Harvey, George Henry, (John F. Harvey & Sons), 2, Castle Buildings.
- 1880, Nov. 3 HARVEY, John Francis, (John F. Harvey & Sons), 2, Castle Buildings.

LLANIDLOES. Montgomeryshire.

Associate in Practice.

1880 May 11 Rowlands, Benjamin Bennett, § 28 July 1875; Long Bridge Street.

LONDON.

- 1880, Sep. 22 ABBOTT, Edward James, F.C.A. 6 Feb. 1901; (Abbott, Deeley, Hill & Co.), 61, Gracechurch Street, E.C.

 1881, Apr. 6 ABBOTT, Henry Edward, F.C.A. 4 Feb. 1903;
 - 1881, Apr. 6 Abbott, Henry Edward, F.C.A. 4 Feb. 1903; (Chalmers, Wade & Co.), 7, Lothbury, E.C.
 - 1881, Jan. 26 ABBOTT, William, F.C.A. 5 Aug. 1896; (William Abbott & Co.), 24, Coleman Street, E.C.
 - 1880, July 21 AGAR, Thomas James, (Agar, Bates & Co), 9, Bucklersbury, E.C.
 - 1883, Oct. 3 Allen, Herbert, F.C.A. 2 Feb. 1898; (Allen, Biggs & Co.), 38, Parliament Street, S.W.
 - 1883, Aug. 1 Allvey, William Frank, F.C.A. 6 Nov. 1901; 12, Hatton Garden, E.C.
 - 1881, June 1 Angus, Charles Joseph, (Wenham, Angus & Co.), 10, Walbrook, E.C.
 - 1895, Nov. 6 Annan, John, (John Annan, Dexter & Co.), Selborne House, 11, Ironmonger Lane, E.C.
 - 1881, July 6 Archibald, William Cooke, F.C.A. 6 Feb. 1889; Ingram House, 165, Fenchurch Street, E.C.
 - 1882, Feb. 1 ASHMEAD, Edward, Broad Street House, New Broad Street, E.C.

LONDON—continued.

	24 00,000	Fellows.
	F ADMISSION MBERSHIP	
1880,	Sep. 23	Bagshaw, William Edward, (Bagshaw & Co.), 1, St. Michael's House, St. Michael's Alley, Cornhill, E.C.
1880,	Aug. 4	BAGSTER, John, F.C.A. 3 Feb. 1892; Suffolk House, Laurence Pountney Hill, E.C.
1887,	May 4	BAILEY, Edward, F.C.A. 3 Aug. 1892; (Arthur J. Hill, Vellacott & Co.), 1, Finsbury Circus, E.C.
1886,	Feb. 3	Baker, Charles Caryll, F.C.A. 4 Feb. 1891; (Ball, Baker, Deed, Cornish & Co.), 1, Gresham Buildings, Basinghall Street, E.C.
1891,	Feb. 4	Baker, John, F.C.A. 7 Feb. 1900; (Baker, Sutton & Co.), Eldon Street House, Eldon Street, E.C.
1880,	May 11	Ball, John Ball, &; † 27 June 1871; F.C.A. 22 Sep. 1880; (Ball, Baker, Deed, Cornish & Co.), 1, Gresham Buildings, Basinghall Street, E.C.
1884,	Jan. 9	Banister, Arthur, 13, Bartlett's Buildings, Holborn, E.C., and 32, Acre Lane, Brixton, S.W.
1894,	Feb. 7	Barham, Harold Edmund, F.C.A. 6 Feb. 1901; (Carnaby Harrower, Barham & Co.), College Hill Chambers, E.C.
1884,	Feb. 6	BARKER, Harry, F.C.A. 3 Feb. 1892; 6, Old Jewry, E.C.
1891,	May 6	Barnard, William Murrell, (Evans, Peirson & Co.), Portland House, Basinghall Street, E.C.
1880,	May 11	Barnes, Frederick, † 5 Nov. 1879; F.C.A. 3 Dec. 1884; (Barnes, Dunn & Boughton), 52, Gracechurch Street, E.C.
1889,	Aug. 7	Baron, Charles George, F.C.A. 2 Nov. 1898; (C. G. Baron & Co.), Throgmorton House, 15, Copthall Avenue, E.C.
1881,	Jan. 5	BARRATT, John William, F.C.A. 5 Feb. 1896; (J. W. Barratt & Co.), 19A, Coleman Street, E.C.
1880,	Sep. 22	Basden, Duncan Frederic, F.C.A. 2 Aug. 1882; (Mellors, Basden & Co.), 33, St. Swithin's Lane, E.C.

LONDON—continued.

	ADMISSION MBERSHIP	
1889,	May 1	Bates, Alfred William, 27, Southampton Street, Covent Garden, W.C.
1881,	Jan. 5	Bauwens, Napoleon Liévin, F.C.A. 3 May 1899; (Bauwens & Son), 88, Newman Street, Oxford Street, W.
1880,	May 11	Beddow, Frederick, § 28 Jan. 1874; F.C.A. 4 Feb. 1891; (Josiah Beddow & Son), 41, Finsbury Pavement, E.C.
1888,	Aug. 1	Belcher, Frederick, F.C.A. 1 Feb. 1899; (J. H. Duncan & Co.), 39, Coleman Street, E.C.
1883,	Feb. 7	Bennett, Ernest Layton, F.C.A. 6 Feb. 1889; (E. Layton Bennett & Co.), 31 & 32, Broad Street Avenue, Blomfield Street, and at 4 & 5, West Smithfield, and 29, Cornhill, E.C.
1880,	Sep. 22	Benwell, James Casley, F.C.A. 7 Feb. 1900; (Deller & Benwell), 33, King Street, Cheap- side, E.C.
1885	Aug. 5	Berry, Oscar, F.C.A. 6 May 1891; (Oscar Berry & Co.), Monument House, Monument Square, E.C.
1888,	Feb. 1	Bevan, Paul, M.A., F.C.A. 6 Nov. 1895; (Woodthorpe, Bevan & Co.), Leadenhall Buildings, Leadenhall Street, E.C.
1883,	Aug. 1	Bird, Henry Thomas, F.C.A. 6 Feb. 1889; (Bird & Potter), 4, Great George Street, Westminster, S.W.
1884,	Oct. 1	Blakemore, William George, F.C.A. 5 Aug. 1896; (Blakemore & Co.), 6, Old Jewry, E.C.
1880,	May 11	Blease, Robert Stanley, 25 Jan. 1870; (Blease & Sons), 670, Salisbury House, London Wall, E.C.
1880	May 11	Blease, Walter, C; 21 Nov. 1879; F.C.A. 4 Feb. 1885; (Blease & Sons), 670, Salisbury House, London Wall, E.C.
1881,	Apr. 6	Blow, Alfred Lister, F.C.A. 1 Feb. 1888; (Josolyne, Miles & Blow), 28, King Street, Cheapside, E.C.
1880,	May 11	Bolton, James Charles, § 1 Feb. 1872; † 13 May 1873; (Bolton, Pitt & Breden), 140, Leadenhall Street, E.C.

LONDON—continued.

1884, Oct. 1

Fellows.

DATE OF	ADMIS MBERSI		
1884,	Mar.	5	Bond, John Frederick, F.C.A. 6 Feb. 1901; (Welton, Jones & Co.), 5 Moorgate Street, E.C.
1885,	Feb.	.4	Booty, Herbert Arthur, F.C.A. 6 Nov. 1901; (Cooper Brothers & Co.), 14, George Street, Mansion House, E.C.
1885,	Feb.	4	Bradley, Charles Edwin, F.C.A. 5 Feb. 1890; (Chas. E. Bradley & Co.), Copthall House, 48, Copthall Avenue, E.C.
1883,	Apr.	4	^a Brand, George, 6, Duff Street, East India Dock Road, E.
1886,	Feb.	3	Branford, Herbert Mills, F.C.A., 3 Nov. 1897; (H. Mills Branford & Co.), 3, Broad Street Buildings, E.C.
1880;	May	11	Briggs, William, † 10 Mar. 1879; F.C.A. 5 Mar. 1884; (Hudson Smith, Briggs & Co.), 90, Cannon Street, E.C.
1880,	Aug.	4	Broad, Harrington Evans, (Broads, Paterson & Co.), 1, Walbrook, E.C.
1887,	May	4	Brown, Charles Houghton, F.C.A. 15 Jan. 1902; (Henry Brown & Son), 36, Victoria Street, S.W.
1889,	May	1	Brown, Henry, (Kain, Brown & Co.), 59, Chancery Lane, W.C.
1884,	Feb.	6	Brown, Robert Walter, F.C.A. 7 Feb. 1894; (Prideaux, Frere, Brown & Hannay), 48, Lincoln's Inn Fields, W.C.
1880,	May	11	Browne, William Adolphus, § 25 Oct. 1876; F.C.A. 3 Feb. 1897; (W. A. Browne & Co.), 308, Winchester House, Old Broad Street, E.C.
1880,	July	7	Browning, George, F.C.A. 7 Feb. 1883; (Jackson, Pixley, Browning, Husey & Co.), 58, Coleman Street, E.C.
1880,	July	21	Bruce-Cuvilje, Oswald, (Bruce-Cuvilje & Co.), 22, Great St. Helens, E.C.

Burton, Edmund Hamilton, F.C.A. 3 Nov. 1897; (Hamilton Burton & Co.), 16, St. Helen's Place, E.C.

a Not in Practice.

LONDON—continued.

	OF ADMISSI MEMBERSHI	
1895	, Feb. 6	Butcher, John William, (J. W. Butcher & Co.), Imperial Buildings, Ludgate Circus, E.C.
1881	, Jan. 5	CÆSAB, Arthur Henry, F.C.A. 6 Feb. 1901; (J. Dix Lewis, Cæsar & Co.), 85, Gresham Street, E.C.
1880	, May 11	Camm, William Henry, § 20 June 1872; †† 14 Mar. 1877; (Camm, Corbidge & Metcalfe), 19a, Coleman Street, E.C.
1895	, Aug. 7	CAMPBELL, John Alexander, F.C.A. 5 Feb. 1902; (J. A. Campbell and Co.), 17, South Street, Finsbury, E.C.
1898	, Aug. 3	CAMPBELL-EVERDEN, William Preston, Suffolk House, Cannon Street, E.C.
1895	, Nov. 6	CAPE, Charles Frederic, F.C.A. 13 Jan. 1904; 58, Moorgate Street, and at 35, Throgmorton Street, E.C.
1887	, Aug. 3	CARR, William Robert Taylor, F.C.A. 7 Feb. 1894; (Wm. R. Taylor Carr & Co.), 16, Eastcheap, E.C.
1880	, Aug. 4	Carter, Eric Mackay, &; F.C.A. 3 Aug. 1887; (Carter & Co.), 12, Wood Street, Cheap- side, E.C.
1880	, May 11	Carter, George Henry, § 6 Jan. 1875; F.C.A. 6 June 1883; (Carter, Clay & Lintott), 1 & 2, Queen Street, Cheapside, E.C.
1890	, Feb. 5	Carter, Philip Halliley, F.C.A. 3 Feb. 1897; (Carter & Co.), 12, Wood Street, Cheap- side, E.C.
1889	, Feb. 6	Cash, William, F.C.A. 7 Feb. 1894; (Cash, Stone & Co.), 90, Cannon Street, E.C.
1881	, Jan. 5	CATES, Frederick Foster, F.C.A. 6 Nov. 1895; (Cates & Son), 28, Budge Row, Cannon Street, E.C.
1880	, Sep. 22	CAWKER, Richard Garnaut, (Tribe, Clarke, Painter & Co.), 19, Coleman Street, E.C.
1886	Feb. 3	CHALMERS, Arthur Henry, F.C.A. 4 Feb. 1903; (Chalmers, Wade & Co.), 7, Lothbury, E.C.
1884	, Oct. 1	CHAMPNESS, Albert Henry Ernst, F.C.A. 6 Feb. 1889; (A. H. Ernst-Champness & Co.), 80, Coleman Street, E.C.

LONDON—continued.

Fellows.

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	DATE OF ADMISSION TO MEMBERSHIP					
1895,	Feb. 6	CHAMPNESS, Charles Henry, F.C.A. 6 Nov. 1901; (J. H. Champness, Corderoy & Co.), 103, Cannon Street, E.C.				
1880,	May 11	CHAMPNESS, John Henry, † 7 Aug. 1878; F.C.A. 4 Aug. 1880; (J. H. Champness, Corderoy & Co.), 103, Cannon Street, E.C.				
1880,	Sep. 23	CHANDLER, Benjamin Worsley, F.C.A. 5 Jan. 1881; 15, King Street, Cheapside, E.C.				
1896,	Feb. 5	CHANTREY, William Herbert, F.C.A. 6 Nov. 1901; (Chantrey, Chantrey & Co.), 57, Moorgate Street, E.C.				
1880,	May 11	CHAPMAN, Thomas Horatio, § 21 Feb. 1872; F.C.A. 29 June 1880; (T. H. Chapman & Son), 23, Queen Anne's Gate, Westminster, S.W.				
1882,	Feb. 1	CHAPPELOW, John Stephens, F.C.A. 4 Feb. 1885; (J. H. Schröder & Chappelow), 10, Lincoln's Inn Fields, W.C.				
1896,	Nov. 4	CHILD, Stephen Pagden, (Trayton P. Child & Son), 42, Poultry, E.C.				
1880,	Sep. 22	CLARK, George, (Clark, Battams, Lanham & Co.), 7, St. Mildred Court, Bank, E.C.				
1896,	Feb. 5	CLARKE, Ebenezer, (Eben. Clarke & Son), 12, Coleman Street, E.C.				
1888,	Feb. 1	Clarke, Gilbert Courtenay, F.C.A. 1 May 1901; (Pannell & Co.), 13, Basinghall Street, E.C.				
1880,	May 11	CLARKE, John Francis, † 16 May 1871; F.C.A. 4 May 1892; (Turquand, Youngs & Co.), 41, Coleman Street, E.C.				
1893,	Nov. 1	CLOUGH, Walter Owen, (W. O. Clough & Co.), 9, St. Mildred Court, Poultry, E.C.				
1880,	June 29	CLOUTTE, George, F.C.A. 7 Feb. 1894; (Deloitte, Dever, Griffiths & Co.), 4, Lothbury, E.C.				
1900,	Feb. 7	CLOVER, Robert, (Edmonds, Son & Co.), Norfolk House, Laurence Pountney Hill, E.C.				
1893,	Aug. 2	COBBING, William John, B.A., F.C.A. 2 Nov. 1898; 143, Cannon Street, E.C.				
1891,	Ang. 4	COLE, Henry Albert Harold, F.C.A. 13 Jan. 1904; (Westcott, Maskall & Co.), 99, Gresham Street, E.C.				

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LONDON—continued.

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	ADMISSION IBERSHIP	
1889,	Feb. 6	Cole, Sydney George, F.C.A. 5 Aug. 1903; (Sydney Cole, James & Co.), 1A, Frederick's Place, Old Jewry, E.C.
1886,	Nov. 3	Collier, Frederick Charles, (Edwin Jones & Co.), Eldon Buildings, 16, Eldon Street, E.C.
1896,	Aug. 5	COLLINS, William Wilson, F.C.A. 4 Feb. 1903; (Collins, Tootell & Co.), 11, Queen Victoria Street, E.C.
1890,	Aug. 6	Comins, Charles, F.C.A. 7 Aug. 1895; (Schultz, Comins & Co.), 50, Cannon Street, E.C.
1880,	May 11	COOPER, Ernest, C; †21 Mar. 1871; *20 Nov. 1876; (Cooper Brothers & Co.), 14, George Street, Mansion House, E.C.
1880,	May 11	CORBIDGE, Cooper, § 22 June 1872; †† 14 Mar. 1877; (Camm, Corbidge & Metcalfe), 19A, Coleman Street, E.C.
1885,	Aug. 5	CORNISH, Charles William, F.C.A. 10 May 1893; (Ball, Baker, Deed, Cornish & Co.), 1, Gresham Buildings, Basinghall Street, E.C.
1897,	May 5	CORNISH, Sydney Frederick, 37, Walbrook, E.C.
1899,	Feb. 1	COTMAN, John Sell, F.C.A. 4 May 1904; (Goodricke, Cotman & Co.), Moorgate Station Chambers, E.C.
1880,	Sep. 23	CRAGGS, Sir John George, M.V.O.; F.C.A. 3 Nov. 1886; (Craggs, Turketine, & Co.), 52, Coleman Street, E.C.
1882,	Nov. 1	CREASEY, Robert George Mackie, F.C.A. 6 Feb. 1889; (Creasey & Sons), 8 & 9, Martin's Lane, Cannon Street, E.C.
1893,	Nov. 1	CREW, Bernardo Thomas, F.C.A. 7 Aug. 1901; 12, Wood Street, E.C.
1880,	May 11	CREWDSON, Ernest, † 9 May 1877; F.C.A. 29 June 1880; (Crewdson, Youatt & Howard), 17, Coleman Street, E.C.
1882,	Nov. 1	CRONK, Sidney, F.C.A. 6 Feb. 1901; (Sidney Cronk & Co.), 43 & 44, Lombard Street, E.C.

LONDON—continued.

LONDO	N —c	ontir	nued. Fellows.
DATE OF TO ME	ADMIS		reliows.
1893,	Feb.	1	CROOKENDEN, Charles Pelham, F.C.A. 4 Feb. 1903; 106, Fenchurch Street, E.C.
1887,	May	4	CROPPER, Lionel Cuthbert, F.C.A. 1 Feb. 1893; (Knox, Cropper & Co.), 16, Finsbury Circus, E.C.
1903,	Nov.	4	Dalgleish, John, (Cape & Dalgleish), 4, Coleman Street, E.C.
1887,	May	4	Daly, Richard Ryland, F.C.A. 4 Feb. 1903; (Chalmers, Wade & Co.), 7, Lothbury, E.C.
1897,	Aug.	4	Davies, Charles Leslie, F.C.A. 14 Jan. 1903; (Davies Bros.), 1, Lombard Court, E.C.
1895,	Feb.	6	Davies, Ernest George, F.C.A. 14 Jan. 1903; (Davies Bros.), 1, Lombard Court, E.C.
1883,	Aug.	1	Davies, Frank, F.C.A. 7 Aug. 1889; (Frank Davies, Meredith & Co.), Moorfields Cham- bers, 95 & 97, Finsbury Pavement, E.C.
1884,	Apr.	2	^a Davies, Thomas, 1, Lombard Court, E.C.
1892,	Aug.	3	Davis, Arthur John, F.C.A. 2 Nov. 1892; (Davis, Robertson & Co.), St. Lawrence House, Trump Street, King Street, Cheap- side, E.C.
1894,	Aug.	1	Davis, Frederick William, F.C.A. 7 Nov. 1900; (Saker & Davis), 95 & 97, Finsbury Pavement, E.C.
1880,	May	11	Davis, William Henry, *8 Feb. 1871; (Davis & Spooner), Howard House, 4, Arundel Street, Strand, W.C.
1889,	Aug.	7	DEED, Herbert Alfred, F.C.A. 15 Jan. 1902; (Ball, Baker, Deed, Cornish & Co.), 1, Gresham Buildings, Basinghall Street, E.C.
1880,	Sep. 5	22	Deller, James John, F.C.A. 7 Feb. 1900; (Deller & Benwell), 33, King Street, Cheap- side, E.C.
1883,	Feb.	7	DENNEY, John Edwin, F.C.A. 4 Feb. 1891; (J. E. Denney, Bogle & Co.), 91, 92 & 93, Palmerston House, Old Broad Street, E.C.

a Not in Practice

LONDON—continued.

			remows.
TO ME			
1889,	Feb.	6	DEXTER, Edward, F.C.A. 5 Feb. 1902; (John Annan, Dexter & Co.), Selborne House, 11, Ironmonger Lane, E.C.
1886,	Nov.	3 °	DICKSEE, Lawrence Robert, M.Com.; F.C.A. 4 Nov. 1891; (Sellars, Dicksee & Co.), Copthall House, 48, Copthall Avenue, E.C.
1897,	Mar.	3	DIXEY, Charles James, F.C.A. 14 Jan. 1903; (G. Dixey & Co.), 27, Regent Street, S.W.
1885,	Feb.	4	DIXEY, George, F.C.A. 6 May 1891; (G. Dixey & Co.), 27, Regent Street, S.W.
1893,	Feb.	1	Dodd, Arthur Francis, F.C.A. 2 May 1900; (Knox, Hassal, Dodd & Co.), 27, Chancery Lane, W.C.
1893,	May	10	Douglas, Thomas, F.C.A. 6 Nov. 1901; * Norfolk House, Laurence Pountney Hill, E.C.
1896,	Feb.	5	Downes, Alexander Hall, F.C.A. 1 May 1901; 241, Salisbury House, London Wall, E.C.
1893,	Feb.	1	Downs, Alfred John, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), 10, Lime Street, E.C.
1897,	Feb.	3	Drake, John Frederick, F.C.A. 14 Jan. 1903; (Feast, Drake & Co.), St. George's House, 6 & 8, Eastcheap, E.C.
1890,	Aug.	6	Drew, Ernest William, F.C.A. 3 Aug. 1898; (Wood, Drew & Co.), 30, Gracechurch Street, E.C.
1883,	Aug.	1	Duncan, John Henry Hill, (J. H. Duncan & Co.), 39, Coleman Street, E.C.
1896,	Feb.	5	Dunn, Benjamin Sydney, F.C.A. 6 Nov. 1901; (Ben. S. Dunn & Co.), 10, Coleman Street, E.C.
1880,	June	29	Dunn, William Haynes, F.C.A. 5 Feb. 1890; (Barnes, Dunn & Boughton), 52, Grace- church Street, E.C.
1881,	Mar.	9	Edds, Samuel, F.C.A. 3 May 1899; (Woodman, Tulloch & Edds), Mansion House Buildings, 4, Queen Victoria Street, E.C.

LONDON—continued.

DATE OF	ADMIS		1 0110 1131
1890,			Edmonds, Ernest, &; F.C.A. 6 Feb. 1895; (Edmonds, Son & Co.), Norfolk House, Laurence Pountney Hill, E.C.
1898,	Nov.	2	EDWARDS, John Reginald, F.C.A. 3 Feb. 1904; (Geo. Wingfield, Edwards & Goddard), 119 & 120, London Wall, E.C.
1883,	June	6	^a Ellerman, John Reeves, F.C.A. 5 Aug. 1891; 12, Moorgate Street, E.C.
1894,	Feb.	7	Ellerton, Alfred, Queen's Buildings, 52, Queen Victoria Street, E.C.
1882,	Dec.	6	Elles, Charles Frederick, F.C.A. 3 Feb. 1897; (Elles, Salaman & Co.), 1, Oxford Court, Cannon Street, E.C.
1887	Feb.	2	Eves, Charles, F.C.A. 5 Aug. 1896; (Charles Eves & Co.), 50, Gresham Street, E.C.
1886,	Feb.	3	Fabian, James, F.C.A. 7 Feb. 1894; (Singleton, Fabian & Co.), 8, Staple Inn, W.C., and at 27, Clement's Lane, E.C.
1883,	Feb.	7	Farlow, Arthur Richard King, F.C.A. 6 Feb. 1889; (Martin, Farlow & Co.), 4, King Street, Cheapside, E.C.
1885,	Feb.	4	Feasey, George Thomas, F.C.A. 6 May 1903; (Norton, Feasey & Slade), 9, Old Jewry Chambers, E.C.
1896,	Nov.	4	FISHER, Frank Lindsay, F.C.A. 13 Jan. 1904; (Fuller, Wise & Fisher), Portland House, Basinghall Street, E.C.
1898,	May	4	FITZPATRICK, James, (Fitzpatrick, Graham & Co.), 147, Leadenhall Street, E.C.
1880,	May	11	FLETCHER, Edward Hewitt, † 21 Mar. 1871; *21 Feb. 1878; (Cooper Brothers & Co.), 14, George Street, Mansion House, E.C.
1883,	Dec.	5	FLETCHER, Joseph, B.A., (Joseph Fletcher & Hanscomb), 79, Mark Lane, E.C.
1896,	Feb.	5	FOOKES, George Hammond, F.C.A. 4 Feb. 1903; (G. H. Fookes & Co.), 18 & 19, Great St. Helens, E.C.

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LONDON—continued.

	ADMISSION MBERSHIP	- 1
1889,	Feb. 6	Ford, Charles Jermyn, F.C.A. 6 May 1896; (Ford, Rhodes & Ford), 81, Cannon Street, E.C.
1880,	May 11	Ford, James, &; †18 Oct. 1876; F.C.A. 29 June 1880; (Ford, Rhodes & Ford), 81, Cannon Street, E.C.
1892,	Feb. 3	FORDE, Desmond, F.C.A. 1 Feb. 1899; (J. Golden Read, Forde & Co.), 75, Aldermanbury, E.C.
1886,	Aug. 4	FORSTER, Joseph Angus, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), 3, Lothbury, E.C.
1887,	Feb. 2	Fowler, Joseph Gurney, F.C.A. 2 Aug. 1893; (Price, Waterhouse & Co.), 3, Frederick's Place, Old Jewry, E.C.
1880,	Aug. 4	Fox, Charles, F.C.A. 2 Feb. 1898; (Kennedy & Fox), 11, Old Jewry Chambers, E.C.
1884,	Aug. 6	Fox, Charles James, F.C.A. 2 Feb. 1887; (Spain Brothers & Co.), 76, Coleman Street, E.C.
1880,	May 11	Fox, William Henry, C; § 26 Nov. 1879; F.C.A. 6 Feb. 1889; (Fox, Sissons & Co.), 9, Austin Friars, E.C.
1880,	July 7	Francis, John Morgan Richards, F.C.A. 6 Nov. 1901; (Francis & Sharpe), 27, Walbrook, E.C.
1880,	May 11	Franklin, George, § 24 Sep. 1879; F.C.A. 2 Feb. 1881; (Franklin, Wild & Co.), 22 & 23, Broad Street Avenue, E.C.
1881,	Jan. 5	Fraser, George Rae Thomson, F.C.A. 6 Feb. 1889; (James Fraser & Sons), Langthorn House, 31, Copthall Avenue, E.C.
1882,	June 28	Fraser, James, F.C.A. 6 Feb. 1889; (James Fraser & Sons), Langthorn House, 31, Copthall Avenue, E.C.
1880,	Sep. 22	Fraser, John, 11, Queen Victoria Street, E.C.
1885,	Aug. 5	Frene, Ernest Rowland, F.C.A. 3 Feb. 1892; (Prideaux, Frere, Brown & Hannay), 48, Lincoln's Inn Fields, W.C.
1891,	May 6	FRIEND, William Charles, F.C.A. 4 Nov. 1896; (Collins, Tootell & Co.), 11, Queen Victoria Street, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP Fellows.

1888, Feb. 1 Fugill, Frederick, F.C.A. 4 Feb. 1903;

,		(Hodgson, Harris & Co.), 10, Lime Street, E.C.
1880,	May 11	^a Fuller, William Palmer, † 15 Oct. 1877; F.C.A. 2 Apr. 1884; 2, Verulam Buildings, Gray's Inn, W.C.
1886,	Feb. 3	Futcher, William Wallis, F.C.A. 1 Aug. 1894; (Futcher, Head & Co.), 103, Gresham House, Old Broad Street, E.C.
1880,	May 11	Gane, John, VICE-PRESIDENT, ©; † 21 Mar. 1872; * 24 Apr. 1879; (Gane, Jackson, Jefferys, Wells & Co.), 66, Coleman Street, E.C.
1880,	May 11	Gardiner, Edward John, † 21 Mar. 1871; F.C.A. 5 Feb. 1896; (C. F. Kemp, Sons &

Co.), 36, Walbrook, E.C.

1881, Jan. 5 GARMAN, Henry Thomas Giles, F.C.A. 5 Feb.
1890; (Henry Garman & Co.), 16, Philpot
Lane, E.C.

1891, Aug. 5 Garside, Edwin Samuel, F.C.A. 4 Nov. 1896; (Collins, Tootell & Co.), 11, Queen Victoria Street, E.C.

1887, Nov. 2 Gedge, Alfred Sydney, F.C.A. 6 Feb. 1889; (Gedge & Ilott), 3, Great James Street, Bedford Row, W.C.

1890, Aug. 6 GEOGHEGAN, Frank, F.C.A. 3 Feb. 1897; (Black, Geoghegan & Till), 8, Old Jewry, E.C.

1880, June 29 Gibson, Arthur Henry, C; F.C.A. 2 Feb. 1881; (Gibson & Ashford), 20, Budge Row, E.C.

1880, May 11 GIBSON, David, | 25 Jan. 1870; 133, Cannon Street, E.C.

1886, Feb. 3 Gilbert, George Mercer, F.C.A. 3 Feb. 1904; (T. W. & G. M. Gilbert), 30, Throgmorton Street, E.C.

1897, Nov. 3 GILLATT, Septimus, F.C.A. 3 Feb. 1904; (Thos. S. Wederell & Co.), 75, Coleman Street, E.C.

1881, Oct. 5 GILLESPIE, James John, F.C.A. 2 Feb. 1898; (Gillespie Brothers & Co.), 9, St. Mildred Court, Bank, E.C.

a Not in Practice.

LONDON—continued.

	F ADMISSION BERSHI	
1880,	Dec. 1	GILLESPIE, Thomas, (Gillespie Brothers & Co.), 9, St. Mildred Court, Bank, E.C.
1884,	Feb. 6	GODFREY, Henry, F.C.A. 6 Nov. 1889 (Godfrey & Chifferiel), 4, Bloomsbury Place, Bloomsbury Square, W.C.
1880,	May 11	Good, Alfred, † 19 July 1871; * 7 July 1874; (Good & Son), Moorgate Court, E.C.
1880,	May 11	GOODMAN, Albert, § 31 Oct. 1877; F.C.A. 3 Feb. 1892; (Albert Goodman, Son, Pollard & Bruford), Broad Street House, E.C.
1893,	Aug. 2	GOODMAN, Francis Clifford, F.C.A. 1 Feb. 1899; (Albert Goodman, Son, Pollard & Bruford), Broad Street House, E.C.
1898,	Aug. 3	GOODRICKE, Lionel Fairfax, F.C.A. 5 Aug. 1903; (Goodricke, Cotman & Co.), Moorgate Station Chambers, E.C.
1886,	Feb. 3	GOODYEAR, Thomas Edward, F.C.A. 4 May 1898; (Viney, Price & Goodyear), 99, Cheap- side, E.C.
1881,	Feb. 2	Grace, Henry, (James & Henry Grace), 34, Great St. Helens, E.C.
1893,	Aug. 2	Grace, Henry Ernest, F.C.A. 1 Feb. 1899; (James & Henry Grace), 34, Great St. Helens, E.C.
1890,	Aug. 6	Grace, James Edward, F.C.A. 5 Aug. 1896; (James & Henry Grace), 34, Great St. Helens, E.C.
1897,	Feb. 3	Grant, Francis Octavius, F.C.A. 7 May 1902; (Morrish, Grant & Co.), 48, Gresham Street, E.C.
1887,	Feb. 2	GRESHAM, William Foster, F.C.A. 15 Jan. 1902; 49, Finsbury Pavement, E.C.
1880,	May 11	GRIFFITHS, John George, &; † 19 Apr. 1871; * 12 May 1874; 4, Lothbury, E.C.
1887,	Feb. 2	GRIFFITHS, Percival Davis, F.C.A. 3 Feb. 1904; (Deloitte, Dever, Griffiths & Co.), 4, Lothbury, E.C.

LONDON—continued.

		remows.			
DATE OF ADMISSION TO MEMBERSHIP					
1889,	Feb. 6	Gundry, Ernest William, F.C.A. 14 Jan. 1903; (Gundry, Straus & Soper), 7, Great Winchester Street, E.C.			
1880,	May 11	Guthrie, Edwin, C; (Edwin Guthrie & Co.), 10, Tokenhouse Yard, E.C.			
1882,	Oct. 4	Ham, James Panton, (Panton Ham Bros.) 32, Essex Street, Strand, W.C.			
1882,	Oct. 4	Ham, Sydney Paul, 7, Crosby Square, E.C.			
1885,	Feb. 4	Hannay, Patrick Davies, F.C.A. 7 Feb. 1894; (Prideaux, Frere, Brown & Hannay), 48, Lincoln's Inn Fields, W.C.			
1893,	Aug. 2	HARBER, George, 2, Guildhall Chambers, Basinghall Street, E.C.			
1884,	Aug. 6	HARDCASTLE, Basil William, &; F.C.A. 4 Aug. 1886; (Spain Brothers & Co.), 76, Coleman Street, E.C.			
1881,	Jan. 5	HARDY, Lewis, F.C.A. 3 Feb. 1897; Rosebery House, 8, Bream's Buildings, Chancery Lane, E.C.			
1880,	May 11	Harper, Alfred Cotton, C; § 11 Jan. 1872; (Harper Brothers), 10, Trinity Square, Tower Hill, E.C.			
1880,	May 11	Harris, James, * 29 Nov. 1870; (James Harris, Sons & Co.), 67, Basinghall Street, E.C.			
1887,	Feb. 2	Harris, Walter Fred, F.C.A. 4 May 1892; (Hodgson, Harris & Co.), 10 Lime Street, E.C.			
1880,	May 11	Hart, Edward, † 20th Feb. 1880; F.C.A. 2 May 1888; (Hart Brothers, Tibbetts, Heiron & Co.), 30, Moorgate Street, E.C.			
1894,	Feb. 7	Hart, George John, 61 & 62, Chancery Lane, W.C., 6, Warwick Court, Gray's Inn, W.C., and 2, Ritherdon Road, Upper Tooting, S.W.			
1880,	Sep 23	Hasluck, Lawrence, F.C.A. 5 May 1886; (Seear, Hasluck & Co.), 17, Holborn Viaduct, E.C.			
1892,	Feb. 3	Hassal, John Alfred Satterfield, F.C.A. 3 Feb. 1897; (Knox, Hassal, Dodd & Co.), 27, Chancery Lane, W.C.			

LONDON—continued.

	ADMISSION MBERSHIP	
1885,	Feb. 4	Hayes, Edwin, F.C.A. 7 Feb. 1900; (Hayes, Morriss & Co.), 28, Basinghall Street, E.C.
1894,	Aug. 1	Heiron, John Abbott, F.C.A. 6 Feb. 1901; (Hart Brothers, Tibbetts, Heiron & Co.), 30, Moorgate Street, E.C.
1894,	Feb. 7	Heisch, Edmund, F.C.A. 7 Feb. 1900; (Trenow & Heisch), 18, St. Helen's Place, E.C.
1893,	Feb. 1	Helm, Richard Field, F.C.A. 4 Feb. 1903; (Hodgson, Harris & Co.), 10, Lime Street, E.C.
1886,	Nov. 3	Helmore, George Reginald, F.C.A. 14 Jan. 1903; (Helmore & Helmore), Jessel Chambers, 88, Chancery Lane, W.C.
1893,	Nov. 1	Helmore, Percy, (Helmore & Helmore), Jessel Chambers, 88, Chancery Lane, W.C.
1880,	July 21	Henderson, John Macdonald, 2, Moorgate Street Buildings, E.C.
1882,	Dec. 6	HENRY, Alfred, (Henry & Gillott), Throgmorton House, 15, Copthall Avenue, E.C.
1882,	June 28	HICKS, Albert Slee, F.C.A. 3 Mar. 1897; (Lucey, Hicks & Walters), 15, George Street, Mansion House, E.C.
1880,	May 11	 HILL, Arthur James, † 19 July 1871; F.C.A. 23 Sep. 1880; (Arthur J. Hill, Vellacott & Co.), 1, Finsbury Circus, E.C.
1880,	May 11	HILL, Daniel, C; †20 June 1871; F.C.A. 5 Mar. 1884; (Broads, Paterson & Co.), 1, Walbrook, E.C.
1887,	Feb. 2	Hill, Elles, F.C.A. 2 Feb. 1898; (Elles Hill, Boothroyd & Co.), 79, Mark Lane, E.C.
1881,	June 1	HILL, James Walter Gibson, F.C.A. 6 Feb. 1901; (Abbott, Deeley, Hill & Co.), 61, Gracechurch Street, E.C.
1899,	Aug. 2	HISLOP, Hardy William Aguile, (Hardy Hislop & Co.), Broad Street House, E.C.
1880,	May 11	Hobbs, Edward, †3 Jan. 1879; F.C.A. 4 May 1887; (Hobbs, Ravenscroft & Co.), Jewry House, Old Jewry, E.C.

LONDON—continued.

		Fellows.
	F ADMISSION CMBERSHIP	
1880,	May 11	Hodges, John Earle, †16 Oct. 1879; F.C.A. 2 May 1888; Suffolk House, Laurence Pountney Hill, E.C.
1888,	Nov. 7	Hodgson, Robert, (Hodgson, Harris & Co.), 10, Lime Street, E.C.
1880,	June 29	Holah, Ernest, F.C.A. 3 Feb. 1897; 5, Crown Court, Cheapside, E.C.
1896,	Feb. 5	Holmes, Horace George, (Holmes & Son), 33, Paternoster Row, E.C.
1890,	Aug. 6	Holroyd, Barron Dennett, F.C.A. 6 Nov. 1895; (Gribbon, Holroyd & West), 5 & 6, Great Winchester Street, E.C.
1884,	Aug. 6	Hopps, John Alfred, F.C.A. 3 Feb. 1892; (Hopps, Bankart & Warmington), 80, Coleman Street, E.C.
1892,	May 4	Hoskins, George Thomas, (Hoskins & Son), 143, Cannon Street, E.C.
1893,	Feb. 1	HOWARD, Henry Crewdson, F.C.A. 1 Feb. 1899; (Crewdson, Youatt & Howard), 17, Coleman Street, E.C.
1882,	Nov. 1	^a Howard, Henry Newman, F.C.A. 2 Feb. 1887; St. Clement's House, 27, Clement's Lane, Lombard Street, E.C.
1894,	Nov. 7	Howard, Walter, (Howard, Howes & Co.), St. Clement's House, 27, Clement's Lane, Lombard Street, E.C.
1891,	Feb. 4	Hunter, Frederic Coleman, F.C.A. 1 Feb. 1899; 5, Cavendish Square, W.
1880,	Aug. 4	Husey, Ernest Innis, F.C.A. 6 May 1885; (Jackson, Pixley, Browning, Husey & Co.), 58, Coleman Street, E.C.
1884,	Feb. 6	Hyland, Frank, F.C.A. 1 Nov. 1899; (Frank Hyland & Riches), 81, Cannon Street, E.C.
1880,	Oct. 20	Ingall, Whately William, F.C.A. 13 Jan. 1904; 18, Coleman Street, E.C., and at Hamilton House, Bishopsgate Street, E.C.

Not in Practice.

LONDON—continued.

DATE OF A		2 0120 1120
1882, O		Innes, James William, F.C.A. 6 Feb. 1889; (Swithinbank, Innes & Co.), 6 & 7, Coleman Street, E.C.
1880, M	Iay 11	Jackson, Herbert, † 19 July 1871; * 24 Apr. 1879; (Gane, Jackson, Jefferys, Wells & Co.), 66, Coleman Street, E.C.
1883, M	Iar. 7	Jackson, John, F.C.A. 15 Jan. 1902; (Edwin Guthrie & Co.), 10, Tokenhouse Yard, E.C.
1880, N	ov. 3	Jackson, Sydney William, 7, Union Court, Old Broad Street, E.C.
1880, M	Iay 11	Jackson, William Charles, &; † 4 Apr. 1871; F.C.A. 22 Sep. 1880; (Jackson, Pixley, Browning, Husey & Co.), 58, Coleman Street, E.C.
1880, M	Iay 11	James, Alfred Augustus, C; * 29 Nov. 1870; (James & Edwards), 5, Coleman Street, E.C.
1881, F	eb. 2	Jarvis, Alfred Ernest, (Alfred E. Jarvis & Co.), 66, Basinghall Street, E.C.
1882, A	pr. 5	JEFFERYS, William George, F.C.A. 1 May 1895; (Gane, Jackson, Jefferys, Wells & Co.), 66, Coleman Street, E.C.
1892, A	ug. 3	JEFFREYS, Sydney, F.C.A. 2 Feb. 1898; (Fredk. B. Smart, Jeffreys & Co.), 22, Queen Street, E.C.
1896, A	ug. 5	Jenks, Maurice, F.C.A. 15 Jan. 1902; (Maurice Jenks & Co.), 6, Old Jewry, E.C.
1901, F	eb. 5	Johnson, Edwin Eltham; (O. R. Johnson & Son), 110, Cannon Street, E.C.
1889, F	eb. 6	Jones, Edward, F.C.A. 5 Feb. 1890; (Welton, Jones & Co.), 5, Moorgate Street, E.C.
F	eb. 4	Jones, Edward Thomas, 52, Queen Victoria Street, E.C.
1890, M	ay 7	Jones, John Mortimer, (Mortimer Jones & Henry), 12, Nicholas Lane, E.C.
1880, M	ay 11	Jones, Theodore Brooke, * 29 Nov. 1870; (Theodore B. Jones, Son & Co.), 70, Grace-church Street, E.C.

LONDON --continued.

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TO MEMBERSHIP			
1882,	Nov.	1	KEEN, William Brock, F.C.A. 7 Nov. 1888; (William B. Keen & Co.), 3, Church Court, Old Jewry, E.C.
1880,	May	11	KEMP, Charles Fitch, &; *29 Nov. 1870; (C. F. Kemp, Sons & Co.), 36, Walbrook, E.C.
1890,	Aug.	6	KEMP, Charles William Middleton, F.C.A. 5 Feb. 1896; (C. F. Kemp, Sons & Co.), 36, Walbrook, E.C.
1894,	Aug.	1	Kemp, Harold Fitch, F.C.A. 7 Feb. 1900; (C. F. Kemp, Sons & Co.), 36, Walbrook, E.C.
1880,	May	11	Kidson, Herbert, ¶ 5 July 1875; (Kidsons, Taylor & Critchley), Oswaldstre House, Norfolk Street, Strand, W.C.
1882,	Dec.	6	King, William Hardy, F.C.A. 7 May 1890; (Pannell & Co.), 13, Basinghall Street, E.C.
1885,	Aug.	5	KINGHAM, Frank Hall, F.C.A. 6 May 1891; (F. H. Kingham & Co.), 9 & 10, Fenchurch Street, E.C.
1884,	Feb.	6	KIRBY, Horace Woodburn, &; F.C.A. 9 July 1884; (Woodburn Kirby, Page & Co.), 1, Laurence Pountney Hill, E.C.
1891,	May	6	Knight, Harry Egerton, (Steer & Knight), Weavers' Hall, 22, Basinghall Street, E.C.
1881,	Jan.	5	Knight, Howard Forester, F.C.A. 3 Feb. 1897; (H. F. Knight & Co.), 17, Devonshire Chambers, Bishopsgate Street Without, E.C.
1880,	May	11	Knox, George Walter, B.Sc., &; § 16 Nov. 1872; †† 14 Mar. 1877; (Knox, Cropper & Co.), 16, Finsbury Circus, E.C.
1881,	Jan.	5	Langton, John Gordon, F.C.A. 6 Feb. 1895; (Ogden, Palmer & Langton), Finsbury Pavement House, E.C.
1880,	May	11	Lass, Alfred, * 4 Dec. 1878; Sandown Lodge, 244, Upper Richmond Road, Putney, S.W.
1886,	Feb.	3	LEAKE, Percy Dewe, F.C.A. 1 Feb. 1893; (Leake & Co.), 25, Abchurch Lane, E.C.
- 1881,	June	1	LEE, Charles John, F.C.A. 5 Feb. 1890; (Chas. Jno. Lee & Son), 85, Gracechurch Street, E.C.

LONDON—continued.

			Fellows.
DATE OF ADMISSION TO MEMBERSHIP			
	1887,	Feb. 2	Lee, Sydney Hawgood, F.C.A. 3 Feb. 1904; (Chas. Jno. Lee & Son), 85, Gracechurch Street, E.C.
	1881,	Jan. 5	Lewis, Alfred Lionel, 54, Highbury Hill, N.
	1880,	July 21	Lewis, James Dix, F.C.A. 2 Dec. 1880; (J. Dix Lewis, Cæsar & Co.), 85, Gresham Street, E.C.
	1891,	Feb. 4	Limebeer & Tinling), 3, Clement's Lane, Lombard Street, E.C.
	1880,	Nov. 3	LINDSEY, Robert, F.C.A. 2 Nov. 1881; 60, Queen Victoria Street, E.C.
	1883,	Aug. 1	LINTOTT, Edward, F.C.A. 4 May 1904; (Carter, Clay & Lintott), 1 & 2, Queen Street, Cheapside, E.C.
	1884,	July 9	LITTLEJOHN, Ernest, (E. Littlejohn, Wilson & Co.), 20, Bucklersbury, E.C.
	1883,	Nov. 7	LORD, Frederick William, F.C.A. 2 Feb. 1887; Aldermary House, 60, Watling Street, E.C.
	1880,	May 11	LOVELOCK, Henry, †28 July, 1879; F.C.A. 6 Feb. 1901; (Henry Lovelock & Linnett), 1, Bird-in-Hand Court, Cheapside, E.C.
	1880,	May 11	LOVELOCK, Samuel; * 29 Nov. 1870; 3, Frederick's Place, Old Jewry, E.C.
	1886,	Nov 3	Lucey, Frederick Samuel, F.C.A. 7 Feb. 1894; (Lucey, Hicks & Walters), 15, George Street, Mansion House, E.C.
	1891,	May 6	McBain, Francis, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), 3, Lothbury, E.C.
	1880	June 29	McLean, Robert Allan, (R. A. McLean & Co.), 1, Queen Victoria Street, E.C.
	1884,	Apr. 2	McNeight, 'David Alexander, F.C.A. 4 Feb. 1891; (Blease & Sons), 670, Salisbury House, London Wall, E.C.
	1894,	Feb. 7	Mallam, John Stewart, F.C.A. 6 Feb. 1901; (Andrew W. Barr & Co.), 30, Moorgate Street, E.C.
	1890,	May 7	Mapleston, Walter Frederick, F.C.A. 6 Feb. 1901; (Walter Mapleston & Co.), Moorgate Station Chambers, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP Fellows.

1883, Nov. 7 MARCH, Charles James, F.C.A. 5 Feb. 1890;

		(William B. Keen & Co.), 3, Church Court, Old Jewry, E.C.
1887,	Feb. 2	Marillier, Henry Wilson, F.C.A. 3 Nov. 1897; (Marillier & Co.), Lime Street Chambers, 21, Lime Street, E.C.
1880,	July 21	Marreco, Walter Freire, (Marreco & Co.), 1, Clement's Inn, W.C.
1887,	Feb. 2	Marshall, Henry Calder, F.C.A. 4 Nov. 1896; (Calder Marshall, Son & Ibotson), 90, Cannon Street, E.C.
1896,	Nov. 4	Marshall, William Calder, F.C.A. 5 Feb. 1902; (Calder Marshall, Son & Ibotson), 90, Cannon Street, E.C.
1882,	Dec. 6	MASKALL, Thomas Henry, F.C.A. 4 Aug. 1897; (Westcott, Maskall & Co.), 99, Gresham Street, E.C.

- 1890, Aug. 6 Maskell, Osmond, F.C.A. 15 Jan. 1902; (Hays, Akers & Hays), Worcester House, Walbrook, E.C.
- 1895, Aug. 7 ** AMASON, Frank Woodley, F.C.A. 7 Nov. 1900; 112, Sloane Street, S.W.
- 1880, May 11 Mason, Percy, § 21 Apr. 1875; F.C.A. 29 June 1880; (Percy Mason & Co.), Montague House, 64, Gresham Street, E.C.
- 1892, Aug. 3 MASON, Reginald Maxwell, F.C.A. 7 Nov. 1900; (Mason & Son), 61, King William Street, E.C.
- 1880, May 11 MATHER, John, ¶ 16 Feb. 1871; (Mather, Robertson & Hill), 22, Great Winchester Street, E.C.
- 1880, Aug. 4 May, William Holmes, 14, Queen Victoria Street, E.C.
- 1880, May 11 Mellors, Robert, § 26 Mar. 1872; F.C.A. 7 Mar. 1883; (Mellors, Basden & Co.), 33, St. Swithin's Lane, E.C.
- 1887, Feb. 2 Mellors, Thomas Galland, F.C.A. 3 Feb. 1892; (Mellors, Basden & Co.), 33, St. Swithin's Lane, E.C.

a Not in Practice,

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP	
1887, Aug. 3	MEREDITH, Harry, F.C.A. 4 May 1898; (Frank Davies, Meredith & Co.), Moorfields Chambers, 95 & 97, Finsbury Pavement, E.C.
1880, Sep. 22	Mesnard, Edward, Bevois House, 28, Basinghall Street, E.C.
1889, Feb. 6	Metcalfe, Francis Harry, (Camm, Corbidge & Metcalfe), 19a, Coleman Street, E.C.
1883, May 2	METZNER, Percy Estcourt, F.C.A. 7 Feb. 1900; (Metzner & Sprague), 61 & 62, Chancery Lane, W.C.
1880, May 11	MIALL, Arthur, § 29 Oct. 1879; F.C.A. 7 July 1880; (Miall, Wilkins, Randall & Co.), 23, St. Swithin's Lane, E.C.
1881, Mar. 9	Miles, Algernon Osmond, &; F.C.A. 1 Feb. 1888; (Josolyne, Miles & Blow), 28, King Street, Cheapside, E.C.
1886, Feb. 3	Moore, Alfred Aylett, F.C.A. 5 Feb. 1896; (Edward Moore & Sons), 3, Crosby Square, E.C.
1880, June 29	Moore, Christopher Thomas, 270, Mansion House Chambers, 20, Bucklersbury, E.C.
1880, July 21	Moore, Edward Cecil, F.C.A. 1 Feb. 1888; (Edward Moore & Sons), 3, Crosby Square, E.C.
1891, Nov. 4	MOORE, William Roger Caldwell, 142 & 143, Palmerston Buildings, Old Broad Street, E.C.
1894, Aug. 1	Morrish, Arthur Gabriel, F.C.A. 5 Feb. 1902; (Morrish, Grant & Co.), 48, Gresham Street, E.C.
1892, Feb. 3	Mounsey, William Edward, F.C.A. 3 Feb. 1897; (Lewis & Mounsey), 6, Old Jewry, E.C.
1887, Feb. 2	Mundy, Tom, F.C.A. 3 May 1899; (Newson Smith, Mundy & Co.), 37, Walbrook, E.C.
1885, Nov. 4	Mutter, Edward Fancourt, 43, Parkhill Road, N.W.

		Fellows.		
DATE OF ADMISSION TO MEMBERSHIP				
1886,	Aug. 4	Nancarrow, George Bennett, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), 3, Lothbury, E.C.		
1893,	Feb. 1	Nelson, George Herbert, F.C.A. 2 Feb. 1898; (Smith & Nelson), 7, King Street, Cheapside, E.C.		
1893,	Feb. 1	NERNEY, Richard Henry, F.C.A. 1 Feb. 1899; Jewry House, 27 & 28, Old Jewry, E.C.		
1880,	Sep. 23	NEVILL, Charles Henry, (C. H. Nevill, Hovey & Co.), 1 & 2, Great Winchester Street, E.C.		
1887,	Aug. 3	NICHOLLS, Edward Charles, F.C.A. 3 Feb. 1897; (Edward C. Nicholls & Co.), 18, Walbrook, E.C.		
1880,	May 11	NICHOLS, Charles Lee, * 29 Nov. 1870; (Chatteris, Nichols & Co.), 1, Queen Victoria Street, E.C.		
1892,	Aug. 3	NICHOLS, Herbert Lee, F.C.A. 6 Nov. 1901; (Chatteris, Nichols & Co.), 1, Queen Victoria Street, E.C.		
1888,	Feb. 1	Nicholson, Charles Smith, F.C.A. 3 Feb. 1897; (James Fraser & Sons), Langthorn House, 31, Copthall Avenue, E.C.		
1882,	Nov. 1	^a Nicol, Hercules, F.C.A. 3 Mar. 1897; 35, Mackenzie Road, Beckenham.		
1880,	June 29	Norris, James Drayson Austen, F.C.A. 2 May 1894; Suffolk House, Laurence Pountney Hill, E.C.		
1880,	July 7	Norton, Benjamin Thomas, F.C.A. 3 Nov. 1886; (Norton, Feasey & Slade), 9, Old Jewry Chambers, E.C.		
1894,	May 2	Ogden, William John, F.C.A 6 Feb. 1901; (Ogden, Palmer & Langton), Finsbury Pavement House, E.C.		
1880,	Sep. 23	Ogden, William Thomas, (Ogden, Palmer & Langton), Finsbury Pavement House, E.C.		
1880,	May 11	OGLE, William Slingsby, § 28 Dec. 1877; F.C.A. 1 May 1889; (W. S. Ogle & Co.), 90, Cannon Street, E.C.		

a Not in Practice.

LONDON—continued. DATE OF ADMISSION

TO ME	TO MEMBERSHIP			
1888,	Nov. 7	OUGHTON, Charles Frederick, F.C.A. 3 Aug. 1898; Moorgate Station Chambers, E.C.		
1891,	Nov. 4	OWEN, David, (David Owen & Co.), 100B, Queen Victoria Street, E.C.		
1890,	Aug. 6	Page, Alfred, F.C.A. 5 Feb. 1896; (Josolyne, Miles & Blow), 28, King Street, Cheapside, E.C.		
1884,	Aug. 6	Page, Frederick Palmer, F.C.A. 4 May 1904; (Sargent, Page & Taylor), 23, College Hill, Cannon Street, E.C		
1895,	Feb. 6	Page, Herbert John, F.C.A. 15 Jan. 1902; (Woodburn Kirby, Page & Co.), 1, Laurence Pountney Hill, E.C.		
1880,	Sep. 23	Painter, Frederic George, (Tribe, Clarke, Painter & Co.), 19, Coleman Street, E.C.		
1880,	May 11	PALMER, Augustus Cufaude, § 28 Dec. 1877; F.C.A. 7 Mar. 1883; (A. C. Palmer & Co.), 7 & 8, Railway Approach, London Bridge, S.E.		
1881,	Jan. 5	Palmer, Edward Joseph, F.C.A. 6 Feb. 1895; (Ogden, Palmer & Langton), Finsbury Pavement House, E.C.		
1880,	May 11	Pannell, William Henry, † 20 June 1871; * 28 June 1878; (Pannell & Co.), 13, Basinghall Street, E.C.		
1902,	Aug. 6	Parker, George, F.C.A. 5 Nov. 1902; 2, Great Winchester Street, E.C.		
1880,	Oct. 20	Parsons, Charles Edward, F.C.A. 5 Aug. 1891; (Charles E. Parsons & Jolliffe), 16, St. Helen's Place, E.C.		
1880,	June 29	Parsons, George Collison Tuting, F.C.A. 4 Feb. 1885; (Sharp, Parsons, Sawyer & Caddick), 7a, Laurence Pountney Hill, Cannon Street, E.C.		
1880,	May 11	Paterson, John, † 20 June 1871; F.C.A. 22 Sep. 1880; (Broads, Paterson & Co.), 1, Walbrook, E.C.		
1898,	Aug. 3	Pattullo, James Durie, 65, London Wall, E.C.		

LONDON—continued. Fellows.			
	ADMISSION		
1881,	Jan. 5	Pawson, Montague, F.C.A. 2 Aug. 1893; (Jackson, Pixley, Browning, Husey & Co.), 58, Coleman Street, E.C.	
1889,	Aug. 7	PAYNE, Alexander William, F.C.A. 7 Nov. 1894; (Payne Brothers & Rowe), 70, Finsbury Pavement, E.C.	
1896,	Feb. 5	Payne, Percy John, F.C.A 6 Nov 1901; (Lovering, Payne & Co.), 3, Church Passage, Guildhall, E.C.	
1886,	May 5	Pears, Sidney, F.C.A. 6 Nov. 1901; (Cooper Brothers & Co.), 14, George Street, Mansion House, E.C.	
1880,	May 11	PEAT, William Barclay, &; † 24 Apr. 1879; F.C.A. 1 Nov. 1882; (W. B. Peat & Co.), 3, Lothbury, E.C.	
1880,	Oct. 6	PETHERAM, Fréderick William, Moorfields Chambers, 95 & 97, Finsbury Pavement, E.C.	
1888,	Feb. 1	PEYER, Everard Charles, (Alfred Thomas, Peyer & Miles), 2, Adelaide Place, London Bridge, E.C.	
1889,	Nov. 6	Pim, James Howard, F.C.A. 2 May 1900; Leadenhall Buildings, Leadenhall Street, E.C.	
1880,	May 11	PIXLEY, Francis William, C; † 24 Apr. 1878; F.C.A. 29 June 1880; (Jackson, Pixley, Browning, Husey & Co.), 58, Coleman Street, E.C.	
1884,	Mar. 5	PLENDER, William, C; F.C.A. 5 Nov. 1902; (Deloitte, Dever, Griffiths & Co.), 4, Lothbury, E.C.	
1894,	Feb. 7	PLIMSAUL, Frederick, F.C.A. 15 Jan. 1902; 1A, St. Helen's Place, Bishopsgate Street Within, E.C.	
1884,	Oct. 1	Plumb, Herbert Algar, F.C.A. 7 Feb. 1894; (Cash, Stone & Co.), 90, Cannon Street, E.C.	
1887,	Feb. 2	POTTER, Frank Collard, F.C.A. 6 Feb. 1895; (Bird & Potter), 4, Great George Street, West- minster, S.W.	

LONDON--continued.

1888, Feb. 1

Fellows.

	Fellows.
DATE OF ADMISS TO MEMBERSH	
1880, July 2	^a Pratt, Herbert James, F.C.A. 3 Nov. 1886; 9, Old Jewry Chambers, E.C.
1880, Aug.	PREEN, Harvey Edward, F.C.A. 6 May 1896: (Harvey Preen & Co.), Basing House, Basing- hall Street, E.C.
1880, May 1	Preston, Arthur Edwin, § 31 Oct. 1877; F.C.A. 6 Dec. 1882; 3, Clement's Lane, Lombard Street, E.C.
1880, May 1	PRICE, Edward Ebenezer, † 23 Apr. 1879; F.C.A. 1 Nov. 1882; (Viney, Price & Goodyear), 99, Cheapside, E.C.
1895, Nov. 6	PRICE, Ernest Charles, F.C.A. 5 Feb. 1896; 57, Moorgate Street, E.C.
1880, Sep. 28	PRIESTLEY, Joseph, (J. Priestley, Son & Co.), 97, Cheapside, E.C.
1880, May 11	RABBIDGE, Richard, †18 Apr. 1871; F.C.A. 1 Feb. 1882; (Richard Rabbidge & Sons), 32, Poultry, E.C.
1880, May 11	RAIT, George Thomas, †18 Apr. 1871; F.C.A. 29 June 1880; 70 & 71, Bishopsgate Street Within, E.C.
1892, Feb. 3	RANDALL, Arthur Henry, F.C.A. 7 Feb. 1900; (Miall, Wilkins, Randall & Co.), 23, St. Swithin's Lane, E.C.
1880, May 11	RAWLINS, Thomas, † 23 July 1873; F.C.A. 4 Feb. 1885; (Smallfield, Rawlins & Co.), 45, King William Street, E.C.
1894, May	READ, Edgar Norton, F.C.A. 14 Jan. 1903; (G. N. Read, Son & Co.), 44, Gresham Street, E.C.
1880, June 20	READ, William Walter, F.C.A. 7 Feb. 1883; (G. N. Read, Son & Co.), 44, Gresham Street E.C.
1897, Nov.	REEVE, William Benjamin, (Reeve, Parker & Co.), St. Stephen's House, 2, Coleman Street, E.C.
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REEVES, James Benjamin, F.C.A. 2 Feb. 1898; (William B. Keen & Co.), 3, Church Court, Old Jewry, E.C.

a Not in Practice.

LONDON—continued.

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	F ADMISSION EMBERSHIP	
1886,	Feb. 3	RHODES, Arthur John, F.C.A. 4 Feb. 1891; (Ford, Rhodes & Ford), 81, Cannon Street, E.C.
1880,	May 11	RICHARDSON, Charles Fletcher, ¶ 16 Feb. 1871; (C. F. Richardson, Cheves & Co.), 16, South Street, E.C.
1881,	Jan. 5	RICHARDSON, Harry Coleman, F.C.A., 6 Feb. 1895; 56 & 57, Finsbury Circus Buildings, E.C.
1893,	May 10	ROBERTSON, Duncan Douglas, F.C.A. 6 Feb. 1901; (Davis, Robertson & Co.), St. Lawrence House, Trump Street, King Street, Cheapside, E.C.
1881,	June 1	ROBERTSON, John, F.C.A. 2 May 1900; (Mather, Robertson & Hill), 22, Great Winchester Street, E.C.
1885,	Aug. 5	Robinson, George Moscrop, F.C.A. 6 Feb. 1895; (Begbie, Robinson & Wright), 3, Ray- mond Buildings, Gray's Inn, W.C.
1886,	Aug. 4	Russell, Arthur Barnett, F.C.A. 7 Nov. 1900; Marlborough House, 11, Ludgate Hill, E.C.
1898,	Feb. 2	Russell, Francis Henry, F.C.A. 13 Jan. 1904; (Hoare & Russell), Portland House, Basing- hall Street, E.C.
1883,	Feb. 7	SAFFERY, Francis Joseph, & F.C.A. 5 Feb. 1890; (Saffery, Sons & Co.), 14, Old Jewry Chambers, E.C.
• 1894,	Feb. 7	Saffery, Harold Edgar, F.C.A. 7 Aug. 1901; (Saffery, Sons & Co.), 14, Old Jewry Chambers, E.C.
1884,	Apr. 2	SAINT, John Jackson, (J. Jackson Saint & Co.), 18, Eldon Street, E.C.
1885,	Aug. 5	SARGENT, Henry Crunden, F.C.A. 6 Feb. 1895; (Sargent, Page, & Taylor), 23, College Hill, Cannon Street, E.C.
1880,	May 11 .	SAWYER, John, * 7 July 1874; (J. & J. Sawyer & Co.), 3, Adelaide Place, London Bridge, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP

TO MEMBERS	SHIP	•
1891, Feb.	(-	VYER, John Steggall, F.C.A. 3 Feb. 1897; J. & J. Sawyer & Co.), 3, Adelaide Place, London Bridge, E.C.
1887, Feb.	(5	ULITZ, William Albert, F.C.A. 4 May 1892; Schultz, Comins & Co.), 50, Cannon Street, L.C.
1897, • Feb.	(1	TT, James Alexander, F.C.A. 6 Aug. 1902: Payne, Scott & Co.), 19A, Coleman Street, L.C.
1894, May	2 See	L, Thomas Joice, 5, Copthall Buildings, E.C.
1894, May		FE, Thomas Vander-Horst, (Selfe & Co.), 4, Old Jewry, E.C.
1880, July	S	ARP, Elkanah Mackintosh, (Sharp, Parsons, awyer & Caddick), 7A, Laurence Pountney Iill, Cannon Street, E.C.
1885, Aug.	5 Sно 1	OOLBRED, Claude Frederick, F.C.A. 2 Aug. 899; 34, King Street, Cheapside, E.C.
1896, Feb.	5 Sно В	ORT, Walter Hercules, (Short & Compton), Sush Lane House, Cannon Street, E.C.
1885, May	6 Sim	MONS, Alfred, F.C.A. 1 Feb. 1899; 66, Basinghall Street, E.C.
1880, June	8	GLETON, Charles James, (Singleton, Fabian c Co.), 8, Staple Inn, W.C., and at 27, Element's Lane, E.C.
1887, Feb.	2 Siss	Sons, Robert John, F.C.A. 2 Feb. 1898; Fox, Sissons & Co.), 9, Austin Friars, E.C.
1889, May	(2	DE, William Alfred, F.C.A. 6 May, 1903; Norton, Feasey & Slade), 9, Old Jewry Chambers, E.C.
1880, May	7	DLEY, Robert Hugh, § 27 Oct. 1875; F.C.A. Feb. 1900; (R. H. Sloley & Co.), 3, King street, Cheapside, E.C.
1892, Feb.	1	ART, Frederick Bertram, F.C.A. 2 Feb. 898; (Fredk. B. Smart, Jeffreys & Co.), 22, Queen Street, E.C.
1881, June		ART, John, "Lyndhurst," 107, Lordship Road, Stoke Newington, N.
1881, Jan.		EDLEY, William Thomas, 18 & 19, Great Vindmill Street, W.

LONDON—continued.				
DATE OF	ADMICCION	${f Fellows}.$		
DATE OF ADMISSION TO MEMBERSHIP				
1884,	Mar. 5	SMITH, Clare, F.C.A. 7 Feb. 1900; (Hudson Smith, Briggs & Co.), 90, Cannon Street, E.C.		
1880,	May 11	^a Smith, John, † 21 Mar. 1871; F.C.A. 21 July 1880; "Barholm," 346, Camden Road, N.		
1880,	June 29	SMITH, John Hudson, C; (Hudson Smith, Briggs & Co.), 90, Cannon Street, E.C.		
1898,	Feb. 2	SMITH, William, (Smith & Nelson), 7, King Street, Cheapside, E.C.		
1885,	May 6	SMITH, William Arthur, F.C.A. 5 Aug. 1896; (Monkhouse, Stoneham & Co.), 695, Salisbury House, London Wall, E.C.		
1887,	Feb. 2	SMYTH, Samuel Baker, F.C.A. 15 Jan. 1902; (Gérard van de Linde & Son), 50, Grace- church Street, E.C.		
1880,	May 11	SNEATH, George, C.; † 18 Apr. 1871; F.C.A. 7 Feb. 1883; (Price, Waterhouse & Co.), 3, Frederick's Place, Old Jewry, E.C.		
1897,	Feb. 3	SOPER, Henry William Dommett, F.C.A. 14 Jan. 1903; (Gundry, Straus & Soper), 7, Great Winchester Street, E.C.		
1880,	May 11	Spain, Henry, † 4 Apr. 1871; * 30 Nov. 1875; (Spain Brothers & Co.), 76, Coleman Street, E.C.		
1891,	May 6	STEER, John Joseph, (Steer & Knight), Weavers' Hall, 22, Basinghall Street, E.C.		
1887,	Feb. 2	STEPHENS, James Henry, F.C.A. 2 Feb. 1898; (Herman Lescher, Stephens & Co.), 6, Clement's Lane, Lombard Street, E.C.		
1903,	May 6	Steward, Francis John, 45 Parliament Street, S.W.		
1880,	May 11	Stone, William Alfred, ©; * 13 June 1871; (Cash, Stone & Co.), 90, Cannon Street, E.C.		
1882,	Jan. 4	STONEHAM, Allen Henry Philip, F.C.A. 1 Feb. 1888; (Monkhouse, Stoneham & Co.), 695, Salisbury House, London Wall, E.C.		

a Not in Practice.

LONDON—continued.

	F ADMISSION MBERSHIP	, = 0.10
1894,	Aug. 1	STRAUS. Percy Weiller, F.C.A. 14 Jan. 1903; (Gundry, Straus & Soper), 7, Great Win- chester Street, E.C.
1881,	June 1	STREET, Francis Edward, F.C.A. 4 Feb. 1885; 30, Moorgate Street, E.C.
1882,	June 7	SULLY, Alfred Willie, F.C.A. 4 Feb. 1891; (J. & A. W. Sully & Co.), 19 & 21, Queen Victoria Street, E.C.
1897,	Nov. 3	Sunley, William, 16 & 17, Devonshire Square, Bishopsgate Street, E.C.
1883,	Mar. 7	Tapp, Nicholas, F.C.A. 6 Feb. 1889; 4, Great George Street, Westminster, S.W.
1891,	Feb. 4	Taylor, Arthur, F.C.A. 14 Jan. 1903; (Sargent, Page & Taylor), 23, College Hill, Cannon Street, E.C.
1880,	May 11	^a Theobald, William, § 29 Oct. 1879; F.C.A. 7 July 1880; 57, Moorgate Street, E.C.
1888,	Aug. 1	Thomson, William Curtis, F.C.A. 1 Aug. 1894; 50, Harrington Gardens, S.W.
1880,	May 11	TILLY, John Henry; § 11 Jan. 1872; (Tilly, Brown & Peet), 37, Queen Victoria Street, E.C.
1880,	Sep. 22	TINGLE, Frederic Joseph, (Tingle, Comber & Co.), 110, Cannon Street, E.C.
1893,	Nov. 1	TINLING, James Alexander, F.C.A. 15 Jan. 1902; (Limebeer & Tinling), 3, Clement's Lane, Lombard Street, E.C.
1892,	May 4	Tox, George James, F.C.A. 3 May 1899; 1 & 2, Great Winchester Street, E.C.
1886,	Aug. 4	TRENOW, Evelyn Henry Raynward, F.C.A. 3 Nov. 1897; (Trenow & Heisch), 18, St. Helen's Place, E.C.
1882,	Mar. 1	TRIBE, Frank Newton, F.C.A. 4 May 1892; (Tribe, Clarke, Painter & Co.), 19, Coleman Street, E.C.
1894,	Feb. 7	TRYON, Stephen, (Tribe, Clarke, Painter & Co.), 19, Coleman Street, E.C.

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	JN —cont	Fellows.
	MBERSHIP	
1883,	June 6	Tubbs, Joseph Edward, Hamilton House, Bishopsgate Street, E.C.
1880,	July 7	Tulloch, Conrad William Alexander, (Woodman, Tulloch & Edds), Mansion House Buildings, 4, Queen Victoria Street, E.C.
1884,	Oct. 1	TURBERVILLE, Alfred Ernest, F.C.A. 1 Feb. 1899; 15, Queen Street, Queen Victoria, Street, E.C.
1887,	Feb 2	Turketine, Thomas, F.C.A. 1 Feb. 1893; (Craggs, Turketine & Co.), 52, Coleman Street, E.C.
1892,	Feb. 3	Turner, Frank, F.C.A. 3 Feb. 1897; 183A, Palmerston Buildings, Old Broad Street, E.C.
1894,	Nov. 7	Vallis, Edward, 5, Cranworth Gardens, No. 2 Flat, Brixton, S.W.
1880,	Aug. 4	VAN DE LINDE, Gérard, F.C.A. 3 May 1882; (Gérard van de Linde & Son) 50, Grace-church Street, E.C.
1880,	May 11	VELLACOTT, William Edward, † 2 Apr. 1879; F.C.A. 9 Jan. 1884; (Arthur J. Hill, Vellacott & Co.), 1, Finsbury Circus, E.C.
1881,	Nov. 2	Venables, Harry Lee, F.C.A. 5 Feb. 1890; 53, Chancery Lane, W.C.
1896,	Feb. 5	VENN, Charles Augustus, 6, Gray's Inn Place, Gray's Inn, W.C.
1880,	May 11	Wade, Charles Henry, C; (C. H. Wade & Co.), Donington House, Norfolk Street, Strand, W.C.
1880,	May 11	Wade, John Merrett, C; 20 Apr. 1876; (Chalmers, Wade & Co.), 7, Lothbury, E.C.
1894,	Aug. 1	WAKE, Archibald Earnshaw, F.C.A. 14 Jan. 1903; (Wright & Wake), Norfolk House, Laurence Pountney Hill, E.C.
1885,	Feb. 4	Waller, Willie Rowland, F.C.A., 7 Feb. 1900: 3, Bucklersbury, E.C.
1883,	Apr. 4	Wallington, Charles, (Wallington & Co.), 4, Tokenhouse Buildings, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP				2010 110.
	1880,	Aug.	4	Walter, Henry John, (Walter & Gregson), Langbourn Chambers, 17, Fenchurch Street, E.C.
	1882,	Oct.	4	Walton, James, F.C.A. 1 Nov. 1899; (Evans, Peirson & Co.), Portland House, Basinghall Street, E.C.
	1891,	Aug.	5	WARD, Robert James, (Ward & Wilding), 2, Clement's Inn, W.C.
	1893,	Feb.	1	Warner, Robert, F.C.A. 3 Nov. 1897; (Warner, Westall & Co.), 10, Walbrook, E.C.
	1880,	May	11	Waterhouse, Edwin, M.A., ©; * 29 Nov. 1870; (Price, Waterhouse & Co.), 3, Frederick's Place, Old Jewry, E.C.
	1893,	Feb.	1	Weatherley, Charles Henry, F.C.A. 4 May 1898; (Cooper Brothers & Co.), 14, George Street, Mansion House, E.C.
	1893,	Nov.	1	Webb, Cecil Oscar, F.C.A. 15 Jan. 1902; (Hays, Akers & Hays), Worcester House, Wal- brook, E.C.
	1887,	Feb.	2	Wederell, Thomas Sidney, F.C.A. 14 Jan. 1903; (Thos. S. Wederell & Co.), 75, Coleman Street, E.C.
	1891,	Feb.	4	Wells, Edward, F.C.A. 4 Feb. 1903; (Gane, Jackson, Jefferys, Wells & Co.), 66, Coleman Street, E.C.
	1880,	May	11	Welton, Thomas Abercrombie, &; † 18 Apr. 1871; * 6 Mar. 1876; (Welton, Jones & Co.), 5, Moorgate Street, E.C.
	1880,	July	21	Wenham, Arthur, (Wenham, Angus & Co.), 10, Walbrook, E.C.
	1897,	Aug.	4	West, Arthur Gould, F.C.A. 14 Jan. 1903; 48, Gresham Street, E.C.
	1890,	Aug.	6	West, Thomas Percival, F.C.A. 1 May 1901; (Gribbon, Holroyd & West), 5 & 6, Great Winchester Street, E.C.
	1880,	July	1	WHEATLEY, Francis Gwynne, F.C.A. 5 Jan. 1881; 28 & 29, Chancery Lane, W.C.
	1891,	Nov.	6	WHINNEY, Arthur Francis, F.C.A. 14 Jan. 1903; (Whinney, Smith & Whinney), 32, Old Jewry, E.C.

LONDON—continued.

		Fellows.
	ADMISSION MBERSHIP	
1880,	May 11	WHINNEY, Frederick, C; * 29 Nov. 1870; (Whinney, Smith & Whinney), 32, Old Jewry, E.C.
1883,	Mar. 7	WHITE, Archibald, F.C.A. 4 May 1904; (T. Fuller Carter, Son & White), 79 & 86, Wool Exchange, Coleman Street, E.C.
1885,	Feb. 4	WHITE, George, F.C.A. 7 May 1890; (Francis Nicholls, White & Co.), 14, Old Jewry Chambers, E.C.
1899,	Feb. 1	WHITE, George Montague, F.C.A. 3 Feb. 1904; (Francis Nicholls, White & Co.), 14, Old Jewry Chambers, E.C.
1884,	Oct. 1	WHITE, William Lewis, F.C.A. 15 Jan. 1902; (J. Dix Lewis, Cæsar & Co.), 85, Gresham Street, E.C.
1883,	June 6	Wiffin, Frank Kirby, F.C.A. 2 Nov. 1892; (F. K. Wiffin & Co.), 14, Queen Victoria Street, E.C.
1884,	Oct. 1	WILD, Thomas Frederick, F.C.A. 7 Feb. 1894; (Franklin, Wild & Co.), 22 & 23, Broad Street Avenue, E.C.
1880,	Sep. 22	WILDE, Edward Thomas Rodney, (Wilde & Ferguson Davie), 61½, Fore Street, E.C.
1892,	Feb. 3	WILKINS, George, F.C.A. 7 Feb. 1900; (Miall, Wilkins, Randall & Co.), 23, St. Swithin's Lane, E.C.
1880,	Sep. 22	WILLIAMS, William, (Williams & Newman), Bush Lane House, Cannon Street, E.C.
1899,	Feb. 1	WILLMOTT, Albert, F.C.A. 3 Feb. 1904; (Francis Nicholls, White & Co.). 14, Old Jewry Chambers, E.C.
1880,	Sep. 23	Wilson, Edward Parker, 61, Wool Exchange, Coleman Street, E.C.
1892,	Feb. 3	Wilson, Frank Browning, F.C.A. 4 May 1898; (E. Littlejohn, Wilson & Co.), 20, Bucklersbury, E.C.
1892,	May 4	Wilson, Harry Gouldie, F.C.A. 1 Feb. 1899; (Dixon, Wilson, Tubbs & Co.), 28, Basinghall Street, E.C.

LONDON-continued.

DATE OF ADMISSION TO MEMBERSHIP		*
1886,	May 5	Wilson, James Edward, F.C.A. 1 Aug. 1900; (Dixon, Wilson, Tubbs & Co.), 28, Basing-hall Street, E.C.
1880,	Nov. 3	Wingfield, George, (Geo. Wingfield, Edwards & Goddard), 119 & 120, London Wall, E.C.
1892,	Aug. 3	Wingfield, Harry, M.A.; F.C.A. 7 Feb. 1900; (Fairbairn & Wingfield), 64, Cannon Street, E.C.
1896,	Aug. 5	WINN, Ernest Burton, F.C.A. 6 May 1903; (Carter & Co.), 12, Wood Street, Cheapside, E.C.
1880,	Sep. 23	Wise, Thomas, &; F.C.A. 4 Feb. 1891; (Fuller, Wise & Fisher), Portland House, Basinghall Street, E.C.
1886,	May 5	WISEMAN, Walter Frederick, F.C.A. 15 Jan. 1902; (Gérard van de Linde & Son), 50, Gracechurch Street, E.C.
1897,	Aug. 4	Witt, Tansley, (Tansley Witt & Co.), 40, Chancery Lane, W.C.
1893,	Aug. 2	Wood, Andrew, F.C.A. 2 May 1900; (Monkhouse, Stoneham & Co.), 695, Salisbury House, London Wall, E.C.
1898,	May 4	Wood, Richard, (Wood & Radermacher), Camomile Street Chambers, Camomile Street, E.C.
1883,	Feb. 7	Wood, Samuel, F.C.A. 3 Aug. 1892; (Wood, Drew & Co.), 30, Gracechurch Street, E.C.
1888,	May 2	Woodington, Ebenezer, 63, Queen Victoria Street, E.C.
1880,	May 11	WOODMAN, Johnson Musgrave, † 31 July 1878; F.C.A. 2 Feb. 1898; 95, Gresham Street, E.C.
1880,	June 29	WOODTHORPE, John William, C; F.C.A. 4 Feb. 1891; (Woodthorpe, Bevan & Co.), Leadenhall Buildings, Leadenhall Street, E.C.
1895,	Nov. 6	WOOLLEY, Frederick Tinker, F.C.A. 15 Jan. 1902; (Edwin Guthrie & Co.), 10, Tokenhouse Yard, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP

Fellows.

1881. Nov. 2 WORLEY, James, F.C.A. 1 Feb. 1882; (James

1881, Nov. 2	Worley & Sons), 37, Lime Street, E.C.
1894, Aug. 1	Worsfold, Edward Mowll, F.C.A. 1 Aug. 1900; (Worsfold & Hayward), 80, Cannon Street, E.C.
1885, May 6	Wright, Ernest, F.C.A. 14 Jan. 1903; (Wright & Wake), Norfolk House, Laurence Pountney Hill, E.C.
1881, June 1	WRIGHT, Walter Warner, F.C.A. 4 Aug. 1886; 33 & 34, Broad Street Avenue, E.C.
1891, May 6	WYON, Albert William, F.C.A. 3 May 1899; (Price, Waterhouse & Co.), 3, Frederick's Place, Old Jewry, E.C.
1883, Dec. 5	YEATMAN, Alexander Alfred, F.C.A. 6 Aug. 1890; (A. A. Yeatman & Co.), 2, Coleman Street, E.C.
1895, Aug. 7	Young, Adam Turquand, F.C.A. 4 Aug. 1897; (Turquand, Youngs & Co.), 41, Coleman Street, E.C.
1880, May 11	Young, Alexander, * 29 Nov. 1870; (Turquand, Youngs & Co.), 41, Coleman Street, E.C.
1881, Jan. 5	Young, Frederic John, &; F.C.A. 3 Feb. 1897; (Turquand, Youngs & Co.), 41, Coleman Street, E.C.
	Associates in Practice.
1898, Feb. 2	Adams, Alfred Adam, (Hamilton, Adams & Co.), 16 & 17, Devonshire Square, Bishopsgate, E.C.
1884, Aug. 6	Addinsell & Co.), 4, Gorbet Court, Gracechurch Street, E.C.
1883, Aug. 1	ALLEN, Frederick William, (A. C. Palmer & Co.), 7 & 8, Railway Approach, London Bridge, S.E.
1882, Dec. 6	Allen, William Henry, 21, Great St. Helens, E.C.
1895, Feb. 6	Alliott, Herbert William, (Alliott, Gain & Co.), 46, New Broad Street, E.C.

LONDON—continued.

DATE OF	ADMIS	SION	Associates in Practice.
TO MEMBERSHIP			
1899,	Feb.	1	Allison, Harry Ashby, (J. Dix Lewis, Cæsar & Co.), 85, Gresham Street, E.C.
1893,	Nov.	1	Alston, John Hamilton, Aldermary House, 60, Watling Street, E.C.
1881,	Aug.	3	Amsdon, Edward, 13 & 13A, Eastcheap, E.C.
1895,	Feb.	6	Andrade, Ernest, Cornhill Chambers, 63, Cornhill, E.C.
1887,	Feb.	2	Andrew & Co.), Bush Lane House, Cannon Street, E.C.
1883,	Feb.	7	APPLEBY, Charles Thomas, (Poppleton & Appleby), 3, Barbican, E.C.
1898,	Feb.	2	Archer, Harry Pace, 64, Wool Exchange, Coleman Street, E.C.
1890,	Feb.	5	ARMSTRONG, Thomas Frederick, (Armstrong, Ford & Co.), 14, Ironmonger Lane, E.C.
1893,	Aug.	2	Ashdown, George Edmund, (Ashdown & Ashdown), 56, Gresham Street, E.C.
1890,	May	7	ASHFORD, Harcourt, (Gibson & Ashford), 20, Budge Row, E.C.
1891,	Nov.	4	ASHWORTH, George Hardman, (Blease & Sons), 670, Salisbury House, London Wall, E.C.
1892,	Feb.	3	Ashworth, Percy Howard, Portland House Basinghall Street, E.C.
1886	Feb.	3	Attfield, James, (Allen, Biggs & Co.), 38, Parliament Street, S.W.
1888,	May	2	Attree, Frank, (Wm. Orton Attree, Son & Co.), 41, Coleman Street, E.C.
1892,	Feb.	3	AVERY, John, (Miall, Wilkins, Randall & Co.), 23, St. Swithin's Lane, E.C.
1881,	Dec.	7	Baggs, Ernest Edward, 79, Queen Street, Cheapside, E.C.
1896,	Aug.	5	Bagshaw, Claud Edward, B.A., (Bagshaw & Co.), 1, St. Michael's House, St. Michael's Alley, Cornhill, E.C.

LONDON—continued.

			Associates in Practice.
	ADMISS. MBERSHI		
1891,	Aug. 5		Bagshaw, William Hastings, M.A., (Bagshaw & Co.), 1, St. Michael's House, St. Michael's Alley, Cornhill, E.C.
1885,	May 6	5	Bain, Andrew Woodfield, (Crellin & Bain), 1 & 2, Great Winchester Street, E.C.
1899,	Feb. 1	L	Baker, Arthur Rowland, (John Baker & Sons), Billiter House, Billiter Street, E.C.
1894,	Feb. 7	7	BAKER, Edward John, (John Baker & Sons), Billiter House, Billiter Street, E.C.
1887,	Mar. 2	2	BAKER, Frank Edwin, (Baker Bros. & Halford), Finsbury Circus Buildings, E.C.
1881,	Jan. 5	i	Baker, Henry, (S. Dyer Nix & Co.), 3, King Street, Cheapside, E.C.
1889,	Feb. 6	3	Baker, John, (John Baker & Sons), Billiter House, Billiter Street, E.C.
1880,	Sep. 22	2	Baker, Joseph Henry, (Baker Bros. & Halford), Finsbury Circus Buildings, E.C.
1881,	May 4	ı	Ball, Henry, 66, Haymarket, S.W.
1889,	Feb. 6	3	Bankart, George Spencer, (Hopps, Bankart & Warmington), 80, Coleman Street, E.C.
1894,	Feb. 7	7	BARCLAY, Harry John, 6, Rood Lane, E.C.
1893,	Nov. 1	1	Bardrick, Thomas Edwin, 40, Bidford R w, W.C.
1901,	Feb. 6	6	Barham, Cecil Herbert, (Carnaby H rrower, Barham & C), College Hill Chainters, E.C.
1897,	Aug.	4	Barker, Claude Edward, (Hercules Nicol & Barker), 21, Finsbury Pavement, E.C.
1899,	Aug.	2	Barnes, William Harry, (Scarff & Co.), 9, 10 & 11, Poultry, E.C.
1896,	Feb.	5	Barrow, Herbert John, St. Olave's House, Ironmonger Lane, E.C.
1901,	Aug.	7	Bartholomew, Allen Gilbert, (Monkhouse, Stoneham & Co.), 695, Salisbury House, London Wall, E.C.
1897,	Nov.	3	Bartlett, Walter, (Bartlett & Co.), 24, Lawrence Lane, E.C.

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DATE OF	ADMISSION	Associates in Practice.
	MBERSHIP	
1885,	Feb. 4	Bates, Philip, (Agar, Bates & Co.), 9, Bucklersbury, E.C.
1899,	Aug. 2	BAUM, Edward Yoxon, 4, Bishopsgate Street Within, E.C.
1895,	Nov. 6	BAUWENS, Arthur Liévin, (Bauwens & Son), 88, Newman Street, Oxford Street, W.
1895,	Nov. 6	BAWDEN, William Alfred, (Bawden, Smiles & Co.), Norfolk House, Laurence Pountney Hill, E.C.
1880,	Sep. 23	BEAVIS, Alfred, 11A & 14, Union Court, Old Broad Street, E.C.
1899,	May 3	Beavis, Henry William, (Beavis, Gell & Co.), 6a, Austin Friars, E.C.
1880,	May 11	Belfield, Edwin, § 28 Dec. 1877; (Edwin Belfield & Co.), 57, Moorgate Street, E.C.
1899,	Feb. 1	Bell, Percy Gerald Dudley, Copthall House, Copthall Avenue, E.C.
1881,	Feb. 2	Berrey, Thomas Equator Young, (Harper Brothers), 10, Trinity Square, Tower Hill, E.C.
1900,	Aug. 1	Bersey, Stanley Howard, (Wm. Orton Attree, Son & Co.), 41, Coleman Street, E.C.
1902,	Feb. 5	BIRD, John Sydney, 90, Cannon Street, E.C.
1885,	Aug. 4	BISHOP, Edwin Kelsham, 61, King William Street, E.C.
1881,	Jan. 5	BISHOP, Henry, (Turquand, Youngs & Co.), 41, Coleman Street, E.C.
1903,	Nov. 4	BISHOP, Walter Lionel, 30, Coleman Street, E.C.
1901,	Aug. 28	BLACKFORD, Reginald Albert, (R. A. Blackford & Co.), Copthall House, Copthall Avenue, E.C.
1894,	May 2	BLAIKIE, Robert Menzies, (Baker, Sutton & Co.), Eldon Street House, Eldon Street, E.C.
1892,	Aug. 3	BLOOR, Herbert Thomas, (Wm. F. Smart & Son), 255, Finsbury Pavement House, E.C.
1890,	Feb. 5	Bogle, John Douglas Stewart, (J. E. Denney, Bogle & Co.), 91, 92 & 93, Palmerston House, Old Broad Street, E.C.

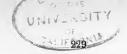
LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP	Associates in Practice.
1894, Aug. 1	Bond, John Samuel, 17, South Street, Finsbury, E.C.
1893, Aug. 2	BOOTHROYD, Ernest, (Elles Hill, Boothroyd & Co.), 79, Mark Lane, E.C.
1889, Aug. 7	Bourne, John Howe, (Lewis & Mounsey), 6, Old Jewry, E.C.
1883, Aug. 1	BOURNER, Arthur Charles, (Bourner, Bullock Andrew & Co.), Bush Lane House, Cannon Street, E.C.
1898, Feb. 2	Bowker, George John, (John Chapman & Bowker), 22, Walbrook, E.C.
1900, Aug. 13	Bowyer, Percy Allan, 3, Eastcheap, E.C.
1881, Jan. 5	BOYER, Edward Alfred, (E. A. Boyer & Co.), 4, Queen Victoria Street, E.C.
1897, Feb. 3	Brannan, Charles, 12, King Street, Cheapside, E.C.
1892, Feb. 3	Breden, Thomas Henry, (Bolton, Pitt & Breden), 140, Leadenhall Street, E.C.
1887, Aug. 3	Brettell, Howard William, (Howard Button, Brettell & Co.), Albert Buildings, 49, Queen Victoria Street, E.C.
1894, Aug. 1	Brewer, Maurice, (Brewer & Knott), 49, Queen Victoria Street, E.C.
1901, Feb. 6	Bright, John Clifford, (Manley, Bright & Co.), 23, Bucklersbury, E.C
1898, Feb. 2	Bristow, Percy Alfred, 48, Gresham Street, E.C.
1900, May 2	Broad, John Douglas, (Broads, Paterson & Co.), 1, Walbrook, E.C.
1900, Feb. 7	Brooks, William Charles, 11 & 12, Clement's Lane, Lombard Street, E.C.
1895, Aug. 7	Brown, Charles Henry, (Kain, Brown & Co.), 59, Chancery Lane, W.C.
1897, Feb. 3	Brown, Edward Charles, (Brown & Harding), 10, Old Jewry Chambers, E.C.
1896, Nov. 4	Brown, Frank, (Tilly, Brown & Peet), 37, Queen Victoria Street, E.C.

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LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP			
1899,	Nov.	1	Brown, Harold Sydney, (Kain, Brown & Co.), 59, Chancery Lane, W.C.
1888,	Nov.	7	Brown, William Frederick, 2, Craig's Court, Charing Cross, S.W.
1903,	Feb.	4	Bruford, John Clitsome, (Albert Goodman, Son, Pollard & Bruford), Broad Street House, E.C.
1885,	May	6	Bryon, Henry Clare, (H. Clare Byron & Co.), 90 & 91, Queen Street, Cheapside, E.C
1880,	Dec.	2	Bull, Charles Herbert, (Hibberd, Bull & Co.), 30, Coleman Street, E.C.
1888,	Мяу	2	Bull, Edmund, (Edmund Bull & Darton), 10, Old Jewry Chambers, E.C.
1891,	Feb.	4	Bullock, Charles Ernest, (Bourner, Bullock, Andrew & Co.), Bush Lane House, Cannon Street, E.C.
1890,	Feb.	5	Burke, John Nugent, (John Burke & Son), 32, Theobald's Road, Gray's Inn, W.C.
1892,	Feb.	3	Burr, George William Tomlinson, (Hibberd, Bull & Co.), 30, Coleman Street, E.C.
1887,	Feb.	2	Burrows, Frederic Lambert, 5 & 6, Great Winchester Street, E.C.
1888,	Feb.	1	Burton, Charles Frederick, (C. F. Burton, Cook & Co.), Norfolk House, Laurence Pountney Hill, E.C.
1887,	Aug.	3	Butler, George Edward, (G. E. Butler & Co.), 7, Martin's Lane, Cannon Street, E.C.
1900,	Feb.	7	Butt, Harry Percy, (Walter J. Kershaw & Co.), Talbot House, 9, Arundel Street, Strand, W.C.
1898,	Feb.	2	Button, Howard, (Howard Button, Brettell & Co.), Albert Buildings, 49, Queen Victoria Street, E.C.
1900,	Aug.	1	BYGRAVE, Ernest George, 140, Fenchurch Street, E.C.
1881,	Feb.	2	Byrne & Co.), 81, Gracechurch Street, E.C.
1901,	Feb.	6	CADDICK, Francis Arthur, (Sharp, Parsons, Sawyer, & Caddick), 7A, Laurence Pount- ney Hill, Cannon Street. E.C.



LONDON—continued.

	ADMISSION MBERSHIP	
1898,	Aug. 3	CALDER, William James, 30, Brewer Street, Regent Street, W.
1893,	Feb. 1	Campbell, Henry, (Herman Lescher, Stephens & Co.), 6, Clement's Lane, Lombard Street, E.C.
1893,	Aug. 2	Carlton, James Henry, (F. Maynard & Co.), 29, Martin's Lane, Cannon Street, E.C.
1880,	May 11	CARR, James, †20 June 1871; (Barrow & Carr), St. Olave's House, Ironmonger Lane, E.C.
1900,	Feb. 7	CARRINGTON, Evan Murray, 18 & 19, Iron-monger Lane, Cheapside, E.C.
1892,	Feb. 3	CARRUTHERS, James Benzie, 14, South Street, Finsbury, E.C.
1898,	Nov. 2	CARTER, Francis Bird, (Ford, Rhodes, Ford & Co.), 81, Cannon Street, E.C.
1896,	May 6	CARTER, Frederick George, (Carter, Clay & Lintott), 1 & 2, Queen Street, Cheapside, E.C.
1898,	Feb. 2	CARTER, John Gordon, (Ford, Rhodes, Carter & Co.), 81, Cannon Street, E.C.
1880,	July 21	CARTWRIGHT, Samuel, Alderman's House, Alderman's Walk, Bishopsgate, E.C.
1894,	Nov. 7	CHAPMAN, John, (John Chapman & Bowker), 22, Walbrook, E.C.
1902,	Feb. 5	CHAPMAN, Stanley Salter, (T. H. Chapman & Son), 23, Queen Anne's Gate, Westminster, S.W.
1902,	Feb. 5	Chater, Maitland, (Egerton, Tomlinson & Chater), 2, Gresham Buildings, Basinghall Street, E.C.
1886,	Feb. 3	CHENNELL, Frederick Fleay, (F. F. Chennell & Co.), 150, Leadenhall Street, E.C.
1888,	Nov. 7	CHEW, Albert Thomas, 1, Finsbury Circus, E.C.
1900,	Feb. 7	CHIFFERIEL, Arthur Gerald, (Godfrey & Chifferiel), 4, Bloomsbury Place, Bloomsbury Square, W.C.
1888,	Aug. 1	CHILD, Percy, 13, Copthall Avenue, E.C.
1895,	Aug. 7	Christie, James Frederick, (W. H. Kidson, Son, & Christie), 2, Gresham Buildings, Basinghall Street, E.C.

LONDON—continued.

TO M	EMBERS		
1901,	Feb.	6	Christmas, Frederick Herbert Cooper, (Crane, Christmas & Co.), 54, Gresham Street, E.C.
1902,	Aug.	6	CLARK, Harry Edgar, (Clark, Battams, Lanham & Co.), 7, St. Mildred Court, Bank, E.C.
1901,	Aug.	19	CLARKE, Leonard George, (Eben. Clarke & Son), 12, Coleman Street, E.C.
1895,	Aug.	7	CLARKE, Sydney Richard, 18, Grove Terrace, Highgate Road, N.W.
1895,	May	1	COATSWORTH, Alfred, (Mickelwright & Coatsworth), 11, Queen Victoria Street, E.C.
1898,	Feb.	2	Cocke, Thomas Dudley, (G. N. Read, Son & Co.), 44, Gresham Street, E.C.
1898,	Feb.	2	Cole, Stewart, (Cole, Dickin & Co.), 9 & 10, Pancras Lane, Queen Street, E.C.
1895,	Aug.	7	Coles, Percy, Tower Chambers, Moorgate Street, E.C.
1886,	Aug.	4	COLLARD, Charles Stone, 32, Queen Victoria Street, E.C.
1892,	May	4	Collier, Frederick Orlando, (Edwin Jones & Co.), Eldon Buildings, 16, Eldon Street, E.C.
1884,	Aug	. 6	Collis, Alfred, 118, Vauxhall Bridge Road, Pimlico, S.W.
1880,	Nov	. 3	COLMAN, William, 75, Finsbury Pavement, E.C.
1897,	Feb.	. 3	COMPTON, Frederick, (Short & Compton), Bush Lane House, Cannon Street, E.C.
1887,	May	4	Соок, Frank, (С. F. Burton, Cook & Co.), Norfolk House, Laurence Pountnev Hill, E.C.
1900,	Feb	. 7	Craig, Alfred Ernest Beeching, 26, Theobald's Road, Gray's Inn, W.C.
1880,	May	11	Craig, Alfred Thomas, § 21 Feb. 1872; 26, Theobald's Road, Gray's Inn, W.C.
1895,	Feb	. 6	CRANE, Raymond, (Crane, Christmas & Co.), 54, Gresham Street, E.C.
1896	May	7 6	Creasey, Robert John, (Creasey & Sons), 8 & 9, Martin's Lane, Cannon Street, E.C.

LONDON-continued.

DATE OF ADMISSION TO MEMBERSHIP

Aggania	tog in	Practice.

TO ME	MBERSI	HIP	
1888,	Aug.	1	CRITCHLEY, Robert Vicars, (Kidsons, Taylor & Critchley), Oswaldstre House, Norfolk Street, Strand, W.C.
1886,	Feb.	3	Dangerfield, Athelstan, (A. Dangerfield & Co.), 56, Cannon Street, E.C.
1896,	Feb.	5	Darton, Oscar, (Edmund Bull & Darton), 10, Old Jewry Chambers, E.C.
1896,	Feb.	5	DAVIE, Herbert George Ferguson, (Wilde & Ferguson Davie), 61½, Fore Street, E.C.
1897,	Aug.	4	Davies, George Gardiner, 11, Lanier Road, Hither Green, S.E.
1896,	May	6	Davies, Henry George Thomas, St. Lawrence House, Trump Street, E.C.
1880,	May	11	Davies, James Mair, § 28 Apr. 1880; (Davies, Tait & Co.), 46, Queen Victoria Street, E.C.
1898,	Aug.	3	Davis, Arthur Edward, 18, Ironmonger Lane, E.C.
1889,	May	1	Davis, Alfred Edward Maidlow, (McAuliffe, Davis & Hope), Threadneedle House, 28-31, Bishopsgate Street Within, E.C.
1891,	Feb.	4	Davis, Edward, (Deloitte, Dever, Griffiths & Co.), 4, Lothbury, E.C.
1902,	May	7	Dawson, William Sydney, 14, Queen Victoria Street, E.C.
1887,	Feb.	2	Deeks, James Thomas, 91, North Side, Clapham Common, S.W.
1903,	Feb.	4	Densham, Frederick William, B.A., (F. W. Densham & Co.), Finsbury Pavement House, E.C.
1897,	Apr.	7	Densham, Walter Cecil, (Densham & Matthews), 17, Coleman Street, E.C.
1897,	Mar.	3	Denys, Guy Fermor, Portland House, 73, Basinghall Street, E.C.
1894,	Oct.	3	DERRY, David Sawrey, 22, Great Winchester Street, E.C.
1901,	Aug.	7	DICKIN, Arnold Francis, (Cole, Dickin & Co.),

9 & 10, Pancras Lane, Queen Street, E.C.

LONDON—continued.

DATE OF ADMISSION

Aggo	ciates	in	Practice	
ASSU	Claves	111	Fractice	۶.

TO ME	MBERSI		
1896,	Aug.	5	DICKSEE, Albert Arthur, 9, Old Jewry Chambers, E.C.
1887,	Aug.	3	Doggett, William Charles, (William C. Doggett & Co.), 62, Holborn Viaduct, E.C.
1896,	Aug.	5	DOUBLEDAY, Sidney Harold, 44, Grange Road, Gunnersbury, W.
1893,	Aug.	2	Doubleday, Villeroy Corney, 37, Walbrook, E.C.
1892,	Feb.	3	Dunn, William Henry, (W. H. Dunn & Co.), 4A, Paternoster Square, E.C.
1901,	Aug.	7	Dunstan, Arthur Haywood, (Gibson & Ashford), 20, Budge Row, E.C.
1887,	May	4	Durant, Emmanuel Louis James, 152, Fenchurch Street, E.C.
1904,	May	4	Earle, Edward Beauchamp, (Smith & Earle), 106, Wool Exchange, Basinghall Street, E.C.
1880,	Oct.	6	EARNSHAW, Edwin, (Edwin Earnshaw & Co.), 24, Mark Lane, E.C.
1895,	Feb.	6	Eastwood, James Herbert, 116, Eltham Road, Lee, S.E.
1889,	Nov.	6	Easum, Dalton, 18, Broad Street Avenue, E.C.
1896,	Nov.	4	Edwards, Augustus, 68, Coleman Street, E.C.
1895,	Aug.	7	EGERTON, John Edward, (Egerton, Tomlinson & Chater), 2, Gresham Buildings, Basinghall Street, E.C.
1892,	Feb.	3	Ellis, Percy Lumley, (P. L. Ellis, Maw & Co.), 268 to 270, Salisbury House, London Wall, E.C.
1898,	Feb.	2	Ellis, William Llewellyn, (B. Jackson & Co.), 38, Lime Street, E.C.
1897,	Aug.	4	EMERSON, Alfred Heslop Stamper, (Schultz, Comins & Co.), 50, Cannon Street, E.C.
1885,	Nov.	4	ERNEST, Edward Llewellyn, (E. Llewellyn Ernest & Co.), 63, Queen Victoria Street, E.C.

ON	DON-	-con	tinued.
T) 4 m/r	OF ADM	rigeto.	Associates in Practice.
	MEMBE		N .
	3, Fel		Evans, Laman Herbert, 34, Great St. Helens, E.C.
190	2, Fel	. 5	EVERETT, Harold Bulmer, 15, Heddon Street, Regent Street, W.
190	3, No	v. 4	EVERETT, Ralph Marven, 18, Bishopsgate Street, Within, E.C.
188	90, Ma	y 11	EVERETT, Robert, § 11 Jan. 1872; (Everett & Whibley), 13, King William Street, E.C.
188	1, Jar	. 5	Ewen, Edward Alan Robert, 5, Great Winchester Street, E.C.
189	5, No	v. 6	FARMER, George Noble, 98, Cannon Street, E.C.
189	8, Fel	. 2	FARRIES, Richard Spearman, (Ball, Baker, Deed, Cornish & Co.), 1, Gresham Buildings, Basinghall Street, E.C.
189	2, Fel	. 3	Fedden, Frank Gardiner, (Bryden, Fedden & Co.), 23, Bucklersbury, E.C.
188	80, Ma	y 11	FERRIER, John, †4 Apr. 1871; 131, Choumert Road, Peckham, S.E.
188	6, No	v. 3	FILOSE-SPENCER, Basil Stanislaus Filose, (Filose-Spencer, Campbell & Co.), 24, Coleman Street, E.C.
189	98, Au	g. 3	FINCHAM, Rupert Frederick William, 3, Warwick Court, Holborn, W.C.
189	96, No	v. 4	Firmin, Harry Cowans, (Gray & Firmin), 31, Lombard Street, E.C.
189	92, Au	g. 3	FLETCHER, Ernest Heming, 1, Clement's Inn, W.C.
188	89, Au	g. 7	FLINT, Samuel William, 30, Bush Lane, Cannon Street, E.C.
188	89, No	v. 6	FORD, Thomas, (Armstrong, Ford & Co.), 14, Ironmonger Lane, E.C.
189	9, Au	g. 2	FORT, Henry Robert, 43, Cannon Street, E.C.
189	4, Fel	o. 7	FOSTER, John Herbert Charles, 102, East Dulwich Grove, S.E.
189	99, Au	g. 2	Fox, Thomas Alexander, (Elles Hill, Boothroyd & Co.), 79, Mark Lane, E.C.

			-	
ASS	ociate	s 1n	Prac	tice.

1	TO ME	ADMIS MBERS		
	1897,	Feb.	3	FREEMAN, George Robert, (Gane, Jackson, Jefferys, Wells & Co.), 66, Coleman Street, E.C.
	1887,	Aug.	3	FRESHWATER, Herbert William, (A. C. Palmer & Co.), 7 & 8, Railway Approach, London Bridge, S.E.
	1897,	Feb.	3	FRIPP, Daniel Steuart, (Evans & Fripp), 14, Finsbury Circus, E.C.
	1898,	Feb.	2	FRITH, Ernest Henry, (E. H. Frith & Co.), Rood Lane Chambers, E.C.
	1897,	Nov.	3	Gain, George, (Alliott, Gain & Co.), 46, New Broad Street, E.C.
	1894,	Aug.	1	Garlick, Thomas Jehu, (Harvey Preen & Co.), Basing House, Basinghall Street, E.C.
	1896,	Aug.	5	Garside, Joseph Darby, (Parnaby & Garside), 34, New Bridge Street, E.C.
	1889,	Aug.	7	GATES, Harry James, 181, Queen Victoria Street, E.C.
	1880,	May	11	GATES, John Benjamin, † 9 May 1877; 6, Warwick Street, Regent Street, W., and at 7, Laurence Pountney Hill, E.C.
	1895,	Aug.	7	GAUNTLETT, Paul Evelyn Isidore, 6 Rood Lane, Fenchurch Street, E.C.
	1903,	Feb.	4	GILL, Basil Murton, (G. Dixey & Co.), 27, Regent Street, S.W.
	1895,	Aug.	7	GILLESPIE, James John, Junr., M.A., L.L.B., (Gillespie Brothers & Co.), 9, St. Mildred Court, Bank, E.C.
	1898,	Aug.	3	GILLHAM, Joseph Coulson Edward, (J. C. Gillham & Co.), 20, Great Winchester Street, E.C.
	1901,	Feb.	6	GILLIES, John Mathieson, (Ridpath & Gillies), 37, Walbrook, E.C.
	1899,	Aug.	2	GILLOTT, Frederic Malin, (Henry & Gillott), Throgmorton House, 15, Copthall Avenue, E.C.
	1902,	Aug.	6	GISBURNE, Robert Ernest, (Westcott, Maskall & Co.), 99, Gresham Street, E.C.

		Associates in Practice.
	ADMISSION MBERSHIP	
1898,	May 4	GLADSTONE, Joshua Hamilton, M.A., (Good, Son, Blair & Gladstone), 57, Moorgate Street, E.C.
1891,	Aug. 5	GLASIER, William, 52, Chancery Lane, W.C.
1880,	May 11	GLEGG, Patrick Adam, †27 June 1871; (Welton, Jones & Co.), 5, Moorgate Street, E.C.
1887,	May 4	GODDARD, Arthur, (Arthur Goddard & Co.), 46 & 47, London Wall, E.C.
• 1899,	Aug. 2	GODDARD, Edward Denman, (Geo. Wingfield, Edwards & Goddard), 119 & 120, London Wall, E.C.
1900,	Feb. 7	Godwin, John Garland, 120, Cannon Street, E.C.
1880,	May 11	Good, Alfred Walter, † 28 Nov. 1878; (Good & Son), Moorgate Court, E.C.
1893,	Feb. 1	GOODERSON, Arthur James Robert, (Howard, Howes & Co.), St. Clement's House, 27, Clement's Lane, Lombard Street, E.C.
1898,	Feb. 2	GOODMAN, Reginald Albert, (R. A. Goodman & Co.), Granville House, Arundel Street, Strand, W.C.
1885,	May 6	GOODMAN, Thomas James, 292, Pentonville Road, King's Cross, N.
1897,	Feb. 3	GOODWIN, William Henry, (W. H. Goodwin & Co.), 24, Coleman Street, E.C.
1889,	Feb. 6	GORDON, Charles, 99, Mortimer Street, Cavendish Square, W.
1880,	Dec. 1	GORDON, William John, 83, Thurleigh Road, Balham, S.W.
1886,	Aug. 4	GORING-BANKES, Harold Ayrton, 31, Great Saint Helens, E.C.
1898,	Feb. 2	GOTHARD, Harry Rendall, (Gothard, Reeves & Co.), 110, Cannon Street, E.C.
1885,	Aug. 5	Gough, Thomas Henry, (Thomas H. Gough & Wright), 71, Queen Street, Cheapside, E.C.
1904,	Feb. 3	Gow, Patrick, 34, Clement's Lane, Lombard Street, E.C.

LONDON-continued.

DATE OF ADMISSION TO MEMBERSHIP

Associate	e in P	rantina

1900, Nov. 7 GRACE, Robert, (Newman M. Ogle, Grace &

1300,	Nov. 7	Co.), Worcester House, Walbrook, E.C.
1901,	Nov. 6	Grace, Wilfrid, (James & Henry Grace), 34, Great St. Helens, E.C.
1901,	Aug. 7	Graham, Henry Malcolm, (Fitzpatrick, Graham & Co.), 147, Leadenhall Street, E.C.
1896,	Feb. 5	GRAY, Paul Hewson, (Gray & Firmin), 31, Lombard Street, E.C.
1896,	Feb. 5	GREEN, Percy Horace, 60, Watling Street, E.C.
1880,	May 11	Greening, William Berry, § 28 Jan. 1874; 29, Martin's Lane, Cannon Street, E.C.
1902,	Aug. 6	Greenwood, Frank Thomas, Portland House, Basinghall Street, E.C.
1881,	July 6	Gregson, George, (Walter & Gregson), Langbourn Chambers, 17, Fenchurch Street, E.C.
1901,	Aug. 7	Guedalla, Herbert, (Deloitte, Dever, Griffiths & Co.), 4, Lothbury, E.C.
1896,	Aug. 5	Gully, Harry James, (Gully, Stephens & Co.), 86A, Leadenhall Street, E.C.
1896,	Feb. 5	Haines, Harry Colton, (Palmer, Haines & Co.), Aldermary House, 60, Watling Street, E.C.
1896,	May 6	Hall, Alfred Davidson, (John Hall & Co.), Mansion House Chambers, 11, Queen Victoria Street, E.C.
1892,	Feb. 3	Hall, Herbert Richard, (John Hall & Co.), Mansion House Chambers, 11, Queen Victoria Street, E.C.
1900,	Feb. 7	HALLETT, Courtney, Junn., (T. W. & G. M. Gilbert), 30, Throgmorton Street, E.C.
1895,	Nov. 6	Halsey, Laurence Edward, (Price, Waterhouse & Co.), 3, Frederick's Place, Old Jewry, E.C.
1891,	May 6	Hamilton, Wilson, 110, Cannon Street, E.C.
1903,	Aug. 5	Hanscomb, Alfred James, (Joseph Fletcher & Hanscomb), 79, Mark Lane, E.C.

			Associates in Practice.
DATE OF TO ME	ADMIS		
1901,	Feb.	6	Hanson, John Richard, (Rooke, Hanson & Co.), 61, Gracechurch Street, and at 46, Queen Victoria Street, E.C.
1897,	Feb.	3	HARDING, Philip Edward, (Brown & Harding), 10, Old Jewry Chambers, E.C.
1897,	Nov.	3	HARGRAVES, Stanley Russell, 77, Finsbury Pavement, E.C.
1901,	Feb.	6	HARGRAVES, William Herbert, 77, Finsbury Pavement, E.C.
1898,	Aug.	3	HARPER, Frederick Bernard, (Harper Brothers), 10, Trinity Square, Tower Hill, E.C.
1897,	Feb.	3	Harris, James Gibson, (James Harris, Sons & Co.), 67, Basinghall Street, E.C.
1902,	Feb.	5	Harris, Leonard William, (James Harris, Sons & Co.), 67, Basinghall Street, E.C.
1887,	Aug.	3	HARRIS, William, (Craig, Gardner & Harris), 20, Copthall Avenue, E.C.
1897,	Aug.	4	HARTLEY, Alfred, (Hartley & Hartley), Moorgate Station Chambers, E.C.
1900,	Feb.	7	Hartley, Harold, (Hartley & Hartley), Moorgate Station Chambers, E.C.
1887,	Feb.	2	HARTLEY, Walter Verulam, 2 Gresham Buildings, Basinghall Street, E.C.
1895,	Aug.	7	Haskins, George Frederick, (Edward C. Nicholls & Co.), 18, Walbrook, E.C.
1887,	Feb.	2	Haslam, James Talbot, 9, Allington Street, Pimlico, S.W.
1893,	May	10	HAWARD, Thomas Gilbert, 39, Lombard Street, E.C.
1894,	Feb.	7	Hawkin, Thomas Driffield, (T. D. Hawkin & Co.), 426, Strand, W.C.
1902,	Nov.	5	HAWKINS, Ernest John, (J. W. Butcher & Co.), Imperial Buildings, Ludgate Circus, E.C.
1880,	Sep.	22	Haydon, Flaxman, (Haydon & Haydon), 32, Great St. Helens, E.C.
1882,	Nov.	1	HAYWARD, James Savill, 46, Queen Anne's Gate, Westminster, S.W.

LONDON—continued.

DATE OF			Associates in Fractice.
TO ME	MBERSI	HIP	
1900,	Feb.	7 '	Head, Thomas Howard, (Futcher, Head & Co), 103, Gresham House, Old Broad Street, E.C.
1899,	Feb.	1	HEMMANT, John, (John Hemmant & Co.), Norfolk House, Laurence Pountney Hill, E.C.
1880,	Oct.	6	HEWETT, John James, 21, Mortimer Street, W.
1896,	Aug.	5	HIBBARD, Sidney Richards, (Hibberd, Bull & Co.), 30, Coleman Street, E.C.
1880,	Dec.	2	Hibberd, Augustus Edwin, (Hibberd, Bull & Co.), 30, Coleman Street, E.C.
1900,	Nov.	7	HICKS, Maxwell, 804-5-6 & 809, Salisbury House, London Wall, E.C.
1898,	Feb.	2	Hill, Charles Arthur Tregelles, (Arthur J. Hill, Vellacott & Co.), 1, Finsbury Circus, E.C.
1895, .	Feb.	6	HILL, Henry Finch, 23, Rood Lane, E.C.
1902,	May	7	Hill, John Arnold, (Thomson, Hill & Co.), 43, Cannon Street, E.C.
1900,	Nov.	7	Hill, Reginald Day Finch, (Mather, Robertson & Hill), 22, Great Winchester Street, E.C.
1900,	Nov.	7	Hoare, Robert Henry, (Hoare & Russell), Portland House, Basinghall Street, E.C.
1886,	May	5	Hodsoll, Sydney, 101, Leadenhall Street, E.C.
1897,	Feb.	3	Holland, Henry William, 2, Cockspur Street, S.W.
1896,	Aug.	5	Hollis, Ralph Thomas, (R. T. Hollis & Co.), 43, 44 & 45, Tower Chambers, Moorgate Street, E.C.
1886,	May	5	Holmes, George Hill, 19, Castle Street, E.C.
1901,	Aug.	7	Holmes, Joseph Stanley, (Holmes & Son), 33, Paternoster Row, E.C.
1898,	Feb.	2	Holtom, John, (John Holtom & Co.), 7, Union Court, Old Broad Street, E.C.
1886,	Nov.	3	Honeybourne, Algernon Eugene, (F. J. Searle, Honeybourne & Co.), Cornhill Chambers, 63, Cornhill, E.C.
1903,	Aug.	5	Hooper, Cyril Oliphant, (Goodricke, Cotman & Co.), Moorgate Station Chambers, E.C.

DATE OF			Associates in Practice.
1902,	Aug.	6	Hope, Francis Henry William, (McAuliffe, Davis & Hope), Threadneedle House, 28-31, Bishopsgate Street Within, E.C.
1901,	May	1	Houseman, Leonard Vincent, (Marreco & Co.), 1 Clement's Inn, W.C.
1901,	Feb.	6	Hovey, Charles Howell, (C. H. Nevill, Hovey & Co.), 1 & 2, Great Winchester Street, E.C.
1898,	Feb.	2	Howard, Ernest Stanley, (Claridge & Howard), St. Bartholomew House, 90-94, Fleet Street, E.C.
1887,	Feb.	2	Howes, Edward Kennedy, (Howard, Howes & Co.), St. Clement's House, 27, Clement's Lane, Lombard Street, E.C.
1890,	Feb.	5	Howgrave, Walter, 7, Amblecote Road, Grove Park.
1895,	Feb.	6	Hudson-Taylor, Charles Edward, 80, Coleman Street, E.C.
1902,	Aug.	6	Huggins, Leslie Owen, (Angus Scott, Huggins & Co.), 18, Ironmonger Lane, E.C., and at 32, Camden Street, Islington Green, N.
1880,	July	21	Hughes, Charles Henry, 39, St. Stephen's Avenue, Shepherd's Bush, W.
1901,	Aug.	7	Hughes, Evelyn Langley, (Charles H. Hughes & Son), 12, St. Helen's Place, E.C.
1894,	Feb.	7	Hughes, Wilfred Clarke, (Hughes & Wild), 2 & 3, West Street, Finsbury Circus, E.C.
1893,	Aug.	2	Hugill, John Herbert, (J. H. Hugill & Co.), 117, Leadenhall Street, E.C.
1902,	Feb.	5	Hunt, Walter Sydney, 373 & 374, Birkbeck Bank Chambers, Holborn, W.C.
1897,	Feb.	3	Hutchins, Alexander Constantine, (Hutchins & Plowman), 11, Pancras Lane, Queen Street, E.C.
1897,	Aug.	4	Hutton, Samuel William, (Hutton & Wood), 73, Basinghall Street, E.C.
1894,	Nov.	7	Hutton, William, (Charles Baker & Co.), Norfolk House, Laurence Pountney Hill, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP					
	1896,	Feb.	5		IBOTSON, John George Percy, (Calder Marshall, Son & Ibotson), 90, Cannon Street, E.C.
	1893,	Feb.	1		ILOTT, Montague, (Gedge & Ilott), 3, Great James Street, Bedford Row, W.C.
	1901,	May	1		$ \begin{array}{c} \textbf{Ingram}, \textbf{Edward Herbert}, \textbf{10}, \textbf{Basinghall Street}. \\ \textbf{E.C.} \end{array} $
	1880,	July	7		Jackson, Benjamin, (B. Jackson & Co.), 38, Lime Street, E.C.
	1902,	Aug.	6		James, Ernest. (Sydney Cole, James & Co.), 1a Frederick's Place, Old Jewry, E.C.
	1880,	May	11		JAVAL, Paul Crémieu, † 13 Nov. 1879; 43, Hill Street, Berkeley Square, W.
	1898,	Aug.	3		JEFFERY, Albert, 6, Crosby Square, E.C.
	- 1883,	Aug.	1		Jenks, John Henry, (Jenks, Stileman & Co.), 3, 4 & 5, Broad Street House, New Broad Street, E.C.
	1901,	Feb.	6		Jolliffe, Charles Gordon, (Charles E. Parsons & Jolliffe), 16, St. Helen's Place, E.C.
	1899,	Feb.	1		Jolly, Fred Gifford, (W. H. Kidson, Son & Christie), 2, Gresham Buildings, Basinghall Street, E.C.
	1886,	Aug.	4		Jolly, James Patterson, 2, Fenchurch Avenue, Lime Street, E.C.
	1889,	May	1		Jones, Theodore Shaw, (Theodore B. Jones, Son & Co.), 70, Gracechurch Street, E.C.
	1899,	Aug.	2		JUST, Leonhard Wolfgang, 15, Coleman Street, E.C.
	1896,	Feb.	5		Kelleway, Archibald John, (Josolyne, Miles & Blow), 28, King Street, Cheapside, E.C.
	1897,	Nov.	3		KEMP, John Henry, Suffolk House, Laurence Pountney Hill, E.C.
	1885,	Nov.	4		KERSHAW, Walter James, (Walter J. Kershaw & Co.), Talbot House, 9, Arundel Street, Strand, W.C.
	1903,	Feb.	4		Kidson, Leonard Douglas, (Kidsons, Taylor & Critchley), Oswaldstre House, Norfolk Street, Strand, W.C.

DATE OF ADMISSION	Associates in Practice.
1896, Feb. 5	Kidson, Robert George Fenn, (W. H. Kidson, Son & Christie), 2, Gresham Buildings, Basinghall Street, E.C.
1898, Nov. 2	King, Hewson Graham, 118, Queen Victoria Street, E.C.
1887, Aug. 3	Kirby, William Arthur, (Kirby & Stedman), 4, Broad Street Buildings, E.C.
1893, Feb. 1	Knott, Charles George, (Brewer & Knott), 49, Queen Victoria Street, E.C.
1897, Mar. 3	Lambert, Stanley, Norgrove Buildings, 59A, Bishopsgate Street, E.C.
1890, Aug. 6	Lancaster, Mortimer, (T. Fredk. Thorne, Lancaster & Co.), 10, Ironmonger Lane, Cheapside, E.C.
1881, Mar. 9	LANGMEAD, Lydstone Joseph, 31, Walbrook, E.C.
1902, Aug. 6	Lanham, Herbert, (Clark, Battams, Lanham & Co.), 7, St. Mildred Court, Bank, E.C.
1888, May 2	Lascelles, Herbert Arthur, (Lascelles & Co.), 8 & 9, Martin's Lane, E.C.
1889, May 1	LATHAM, Stanley Anderton, 2, Hare Court, Temple, E.C.
1880, June 29	LAURIE, James Bishop, (Laurie & Co.), 2, Gresham Buildings, Basinghall Street, E.C.
1900, Sep. 12	LEAN, Francis William Le Blount, (Viney, Price & Goodyear), 99, Cheapside, E.C.
1901, Feb. 6	LEICESTER, Mark, Junr., (Robert H. Marsh & Co.), 73, Ethelburga House, 70, Bishopsgate Street Within, E.C.
1886, Aug. 4	LEMON, Lionel Henry, 32, King Street, Cheapside, E.C.
1894, May 2	LE SUEUR, Philip Hewett, Suffolk House, Laurence Pountney Hill, E.C.
1886, Aug. 4	LINLEY, Henry Sutherland, 5, Tudor Street, E.C.
1892, Feb. 3	Linnett, Charles James, (Henry Lovelock & Linnett), 1, Bird-in-Hand Court, 76, Cheapside, E.C.

LONDON—continued.

			ZEBBOOLWOOD III ZIWOOLOO.
DATE OF TO MEN	ADMISS IBERSHI		
1891,	Aug.	5	LINNETT, Lewis Breedon, 42, Poultry, E.C.
1903,	Feb.	4	LITTLE, James Scott, (J. S. Little & Co.), 6, Great Winchester Street, E.C.
1899,	Aug.	2	LITTLEJOHN, Arthur Truman, (E. Littlejohn, Wilson & Co.), 20, Bucklersbury, E.C.
1893,	Feb.	1	LIVESEY, Francis James, 41, Finsbury Pavement, E.C.
1888,	May	2	Lock, Thomas Cole, 42, Poultry, E.C.
1898,	Feb.	2	Longcroft, Reginald George, LL.B., (Smith & Longcroft), 41, Bishopsgate Street Within, E.C.
1887,	Aug.	8	LORD, George, (Charles Eves & Co.), 50, Gresham Street, E.C.
1896,	Aug.	5	LOVERING, Sydney, (Lovering, Payne & Co.), 3, Church Passage, Guildhall, E.C.
1902,	Feb.	5	Lowe, Joseph Fox, 22, Chancery Lane, W.C.
1880,	May 1	11	Luttman, James Martin, † 11 Feb. 1880; Broad Oak, 46, Hendham Road, Upper Tooting, S.W.
1892,	Aug.	3	McAuliffe, Henry Thomas, (McAuliffe, Davis & Hope), Threadneedle House, 28-31, Bishopsgate Street Within, E.C.
1880,	May 1	1	MccGwire, John Frederick Kane, § 31 May, 1876; Cornwall Buildings, 35, Queen Victoria Street, E.C.
1888,	Feb.	1	Maltby, Lionel, (Deloitte, Dever, Griffiths & Co.), 4, Lothbury, E.C.
1901,	Aug.	7	MAPPLEBECK, Wiliam Harold, (Goodricke, Cotman & Co.), Moorgate Station Chambers, E.C.
1896,	Aug.	5	Marriage, Percy John, 24, Coleman Street, E.C.
1890,	Feb.	5	Marsh, Robert Henry, (Robert H. Marsh & Co.), 73, Ethelburga House, 70, Bishopsgate Street Within, E.C.
1893,	May 1	10	MARTEN, Herbert Walter, Basing House, 17, Basinghall Street, E.C.

			Associates in Practice.
DATE OF TO ME			
1902,	Feb.	5	Matthews, John Evelyn, (Densham & Matthews), 17, Coleman Street, E.C.
1893,	Aug.	2	Maw, Charles Percival, (P. L. Ellis, Maw & Co.), 268 to 270, Salisbury House, London Wall, E.C.
1901,	Feb.	6	Melbourn, Leslie George, (A. A. Yeatman & Co.), 2, Coleman Street, E.C.
1900,	Nov.	7	Mellors, Archibald Galland, (Mellors, Basden & Co.), 33, St. Swithin's Lane, E.C.
1895,	May	1	Mickelwright, Walter, (Mickelwright & Coatsworth), 11, Queen Victoria Street, E.C.
1885,	Feb.	4	Minton, Edward, (Minton, Robertson & Co.), 13, Basinghall Street, E.C.
1902,	Aug.	6	Modlin, Robert Henry, 46, Queen Victoria Street, E.C.
1897,	Feb.	3	MORDANT, Philip Mordant, (Philip Mordant & Co.), 27, Gracechurch Street, E.C.
1897,	Aug.	4	Moritz, Julius Hermann, 7, Queen Street, Cheapside, E.C.
1899,	May	3	Morris, Hervey, 90, Queen Street, Cheapside, E.C.
1889,	Nov.	6	Morriss, George, (Hayes, Morriss & Co.), 28, Basinghall Street, E.C.
1887,	Nov.	2	Mortlock, Frederick James, Martin's Chambers, Martin's Lane, Cannon Street, E.C.
1901,	Feb.	6	Mounsey, Charles Harrison, (Lewis & Mounsey), 6, Old Jewry, E.C.
1895,	May	1	Myers, John Edward, Trafalgar Buildings, Northumberland Avenue, W.C.
1896,	Aug.	õ	NEWMAN, George Ronald, (Williams & Newman), Bush Lane House, Cannon Street, E.C.
1892,	Feb.	3	Noble, George, 32, Poultry, E.C.
1899,	May	3	NORMAN, William, 9, Old Jewry Chambers, E.C.
1898,	Feb.	2	Norris, James Turner, 19, St. Dunstan's Hill, Great Tower Street, E.C.
1897,	Feb.	3	Norton, George Bridger, (Munro & Norton), 20 & 21, Lawrence Lane, E.C.
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LONDON—continued.

		Associates in Tractice.
DATE OF ADMISSION TO MEMBERSHIP		
1898,	Nov. 2	Nye, Ralph, (Maurice Jenks & Co.), 6, Old Jewry, E.C.
1902,	Feb. 5	Ockleshaw, John, (Blease & Sons), 670, Salisbury House, London Wall, E.C.
1894,	Nov. 7	Ogden, Arthur Peyton, (Ogden, Palmer & Langton), Finsbury Pavement House, E.C.
1884,	Nov. 5	Ogle, Newman Mayo, (Newman M. Ogle, Grace & Co.), Worcester House, Walbrook, E.C.
1898,	Aug. 3	OLDFIELD, Laurence George, (Oldfield Brothers & Co.), Chesterfield House, 98, Great Tower Street, Eastcheap, E.C.
1898,	Feb. 2	OLDHAM, Walter Deane, (Oldham, Holland & Co.), 17, Coleman Street, E.C.
1894,	Aug. 1	Orme, George Arthur, (Edwin Guthrie & Co.), 10, Tokenhouse Yard, E.C.
1881,	Oct. 5	OVERTON, John, 1, Finsbury Circus, E.C.
1891,	Aug. 5	Parker, Alexander George, (Reeve, Parker & Co.), St. Stephen's House, 2, Coleman Street, E.C.
1901,	Feb. 6	PARKER, Arnold Shirecliffe, (G. H. Fookes & Co.), 18 & 19, Great St. Helens, E.C.
1887,	Feb. 2	PARKER, Henry William, 62, King William Street, E.C.
1894,	May 2	Parnaby, Frederick Arthur, (Parnaby & Garside), 34, New Bridge Street, E.C.
1903,	Aug. 17	Partridge, Albert Henry, (Haydon & Haydon), 32, Great St. Helens, E.C.
1898,	Feb. 2	Paterson, Robert Stanley, M.A., (Broads, Paterson & Co.), 1, Walbrook, E.C.
1903,	Aug. 29	Pearce, Walter Aubrey, 3, Clement's Lane, Lombard Street, E.C.
1880,	Sep. 23	Pearse, William Earle, 24, Coleman Street, E.C.
1900,	Feb. 7	PEET, William, (Tilly, Brown & Peet), 37, Queen Victoria Street, E.C.
1902,	Aug. 6	Pegler, Ernest Charles, (Spicer & Pegler), 60, Watling Street, E.C.

	Associates in Practice.				
DATE OF ADMISSION TO MEMBERSHIP					
1891, Feb. 4	Peirson, Ernest Frank, (Peirson Bros. & Co.), 22, Walbrook, E.C.				
1902, Nov. 5	PEIRSON, John Edmund, (Evans, Peirson & Co.), Portland House, Basinghall Street, E.C.				
1887, Feb. 2	Peirson, Sidney Thomas, (Peirson Bros. & Co.), 22, Walbrook, E.C.				
1903, Feb. 4	PEMBRIDGE, Roy Malcolm, (Sellars, Dicksee & Co.), Copthall House, 48, Copthall Avenue, E.C.				
1880, May 11	Pepper, George, § 29 Oct. 1879; 116, Queen Victoria Street, E.C.				
1896, Feb. 5	Peter, William John, (Trewren & Peter), 85, Gresham Street, E.C.				
1899, Aug. 2	Petre, Reginald Bernard, (W. B. Peat & Co.), 3, Lothbury, E.C.				
1880, May 11	Petter, George Augustus, § 28 Dec. 1877; 28, Chancery Lane, W.C.				
1900, Aug. 1	PITTMAN, Cecil, (Robert Pittman & Co.), 6, Guildhall Chambers, 31, Basinghall Street, E.C.				
1881, Mar. 9	PITTMAN, Robert, (Robert Pittman & Co.), 6, Guildhall Chambers, 31, Basinghall Street, E.C.				
1897, Feb. 3	PLOWMAN, Percival Cheyney, (Hutchins & Plowman), 11, Pancras Lane, Queen Street, E.C.				
1897, Aug. 4	POLKINGHORNE, Edwin Sherman, 68, Basinghall Street, E.C.				
1896, Aug. 5	Pollard, Henry Jeanes, (Albert Goodman, Son, Pollard & Bruford), Broad Street House, E.C.				
1880, Oct. 20	POPPLETON, George Graham, (Poppleton & Appleby), 3, Barbican, E.C.				
1899, Nov. 1	Pound, Charles Matthew, 36, Great James Street, Bedford Row, W.C.				
1898, Feb. 2	PRICE, Frederick George, (J. S. Price & Son), 15, New Broad Street, E.C.				

LONDON—continued.

			Associates in Practice.
TO MEM			
1897, I	Feb.	3	PRICE, George Dundas, (G. Dundas Price & Co.), 8, Union Court, Old Broad Street, E.C.
1899, H	eb.	1	PRICE, Harold Nisbet, 450, Birkbeck Bank Chambers, High Holborn, W.C.
1880, (Oct.	6	PRICE, James Stevens, (J. S. Price & Son), 15, New Broad Street, E.C.
1901, A	Aug.	7	Priestley, Frank Gurney, (J. Priestley, Son & Co.), 97, Cheapside, E.C.
1893, I	Peb.	1	RABBIDGE, Frank Parnell, (Richard Rabbidge & Sons), 32, Poultry, E.C.
1894, F	eb.	7	RABBIDGE, Hugh Cumming, (Richard Rabbidge & Sons), 32, Poultry, E.C.
1891, N	Nov.	4	RADERMACHER, Charles Albert, (Wood & Radermacher), Camomile Street Chambers, Camomile Street, E.C.
1899, I	Feb.	1	RAWLINS, Thomas George, M.A., (Smallfield, Rawlins & Co.), 45, King William Street, E.C.
1902, A	Aug.	6	REDFERN, George Henry, 10, Long Lane, Aldersgate Street, E.C.
1897, 1	Feb.	3	REEVES, Frank Albert, (Gothard, Reeves & Co.), 110, Cannon Street, E.C.
1901,	Nov.	6	ROBERTS, Arthur Cornelius, (A. C. Roberts & Co.), 9 & 10, Pancras Lane, Queen Street, E.C.
1896,	Aug.	5	ROBERTS, Richard Frind, 65, Fenchurch Street, E.C.
1890,	Feb.	5	ROBERTSON, George Alexander Groundwater, (Minton, Robertson & Co.), 13, Basinghall Street, E.C.
1889,	Aug.	7	ROBERTSON, William, 31, Walbrook, E.C.
1888,	Feb.	1	Rogers, Percy Maclean, (Pike, Rogers & Co.), 2 & 3, West Street, Finsbury Circus, E.C
1897,	Feb.	3	ROOKE, Charles William, (Rooke, Hanson & Co.), 46, Queen Victoria Street, and at 61, Gracechurch Street, E.C.

LONDON—continued.

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SSOCI	a.tes	ın	Practice.	

		Associates in Tractice.
	ADMISSION MBERSHIP	
1896,	Aug. 5	Ross, Charles Dupré, (Ball, Baker, Deed, Cornish & Co.), 1, Gresham Buildings, Basinghall Street, E.C.
1887,	Nov. 2	Rowe, Engelbert Walton, (Payne Brothers & Rowe), 70, Finsbury Pavement, E.C.
1901,	Feb. 6	ROWLAND, Frederick, (F. Rowland & Co.), 17, St. Swithin's Lane, E.C.
1897,	Feb. 3	Rowley, Frank, 34 & 36, Gresham Street, E.C.
1898,	May 4	Runtz, Sidney Westwood, (Jackson, Pixley, Browning, Husey & Co.), 58, Coleman Street, E.C.
1896,	Nov. 4	RUSBY, Leonard Hastings, 41, St. Martin's Lane, W.C.
1890,	Feb. 5	SADLER, Harold, 20, High Holborn, W.C.
1903,	Feb. 4	SAKEB, Sydney, (Saker & Davis), 95 & 97, Finsbury Pavement, E.C.
1887,	Nov. 2	SALAMAN, Frederick Seymour, (Elles, Salaman & Co.), 1, Oxford Court, Cannon Street, E.C.
1902,	Aug. 14	Sanderson, Herbert, Portland House, Basinghall Street, E.C.
1893,	May 10	SAUNDERS, Walter, (Bobart, Saunders & Gibson), Weaver's Hall, 22, Basinghall Street, E.C.
1889,	Aug. 7	SAWYER, George Harry, (Sharp, Parsons, Sawyer & Caddick), 7a, Laurence Pountney Hill, Cannon Street, E.C.
1900,	Feb. 7	SAYERS, Alfred George, 19, Hanover Square, W.
1899,	Feb. 1	SCOTT, Angus Newton, (Angus Scott, Huggins & Co.), 18, Ironmonger Lane, E.C., and at 32, Camden Street, Islington Green, N.
1894,	Aug. 1	SENDELL, George Ernest, (C. F. Kemp, Sons & Co.), 36, Walbrook, E.C.
1882, .	May 3	SHARPE, Francis Glover, (Francis & Sharpe), 27, Walbrook, E.C.
1902,	Feb. 5	SHARPE, Harold John, 30, Moorgate Street, E.C.

LONDON—continued.

Associates in	n Practice.

	ADMISSION	Associates in Tractice.
1900,	Aug. 1	SHORE, Frederick William, 16, Tokenhouse Yard, E.C.
1880,	May 11	Shubrook, Joseph, † 20 June 1871; (J. Shubrook & Co.), 9, Gracechurch Street, E.C.
1880,	May 11	SLADE, Alfred Thomas, † 20 Feb. 1880; (Slade, Lewis & Slade), Wardrobe Chambers, Queen Victoria Street, E.C.
1880,	May 11	SMART, Alfred, † 4 Dec. 1878; (Wm. F. Smart & Son), 255, Finsbury Pavement House, E.C.
1894,	Aug. 1	SMILES, William Whiteley, (Bawden, Smiles & Co.), Norfolk House, Laurence Pountney Hill, E.C.
1900,	Aug. 1	SMITH, Andrew Norman Dudley, (Smith & Earle), 106, Wool Exchange, Basinghall Street, E.C.
1894,	Feb. 7	SMITH, Clive Bramwell, (Smith & Longeroft), 41, Bishopsgate Street Within, E.C.
1902,	Feb. 5	Smith, Ernest Edwin, 17, St. Swithin's Lane, E.C.
1901,	Feb. 6	SMITH, Harold Pendrell, (Fred. W. Smith & Co.), 113, Wool Exchange, 24 & 26, Basing-hall Street, E.C.
1896,	Feb. 5	Smith, Henry, 36, Mark Lane, E.C.
1894,	Feb. 7	SMITH, Stanley, 40, Bedford Row, W.C.
1888,	Feb. 1	SMITH, Thomas Edward, 181, Queen Victoria Street, E.C.
1884,	Nov. 5	Snow, Albert Henry Percival, 36, Burleigh Mansions, St. Martin's Lane, W.C.
1899,	Aug. 2	SNOWDEN, Harold John, B.A., (Cleveland, Channon & Snowden), St. Michael's House, Basinghall Street, E.C.
1880,	Sep. 23	SOUTHCOTT, Thomas, Jewry House, 27 & 28, Old Jewry, E.C.
1880,	Sep. 23	SOUTHEY, Frederic, 13 & 14, King Street, Cheapside, E.C.
-1903,	Feb. 4	Spain, Henry Augustine, (Spain Brothers & Co.), 76, Coleman Street, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP

Associates	in	Practice.
TERROCCION	111	TIMOUTOU.

1902,	Feb.	5	SPICER, Ernest Evan, (Spicer & Pegler), 60, Watling Street, E.C.
1899,	Feb.	1	STEDMAN, Henry William, (Kirby & Stedman), 4, Broad Street Buildings, E.C.
1898,	Feb.	2	STEELE, Francis Robert Carnegie, 22, St. Peter's Square, Hammersmith, W.
1904,	Feb.	18	STEPHENS, John Robinson, (Gully, Stephens & Co.), 86A, Leadenhall Street, E.C.
1 899,	May	3	Stephens, Philip John, (James & Henry Grace), 34, Great St. Helens, E.C.
1887,	Feb.	2	STEPHENSON, Alfred Robert, 1, Clement's Inn, W.C.
1899,	May	3	STICKLAND, Gilbert Groves, 88, Chancery Lane, W.C.
1895,	Feb.	6	STILEMAN, Henry Croughton Knight, (Jenks, Stileman & Co.), 3, 4 & 5, Broad Street House, New Broad Street, E.C.
1888,	Feb.	1	Stilwell, William John, 37, Pretoria Road, Thrale Road, Streatham, S.W.
1902,	Feb.	5	STONE, Gerald Graham Holmes, 18 & 19, Ironmonger Lane, E.C.
1902,	Aug.	6	STOY, Albert Frederick, Kingsgate House, 114 & 115, High Holborn, W.C.
1888,	Nov.	7	Stray, Robert, (Alabaster, Stray & Co.), 107, Wool Exchange, Coleman Street, E.C.
1896,	Aug.	5	Strover, Francis James, 18 & 19, Ironmonger Lane, E.C.
1899,	Aug.	2	Sully, Frederic Harold, (J. & A. W. Sully & Co.), 19 & 21, Queen Victoria Street, E.C.
1897,	Feb.	3	Surrey, Alfred Charles, 15, Walbrook, E.C.
1893,	Feb.	1	Sutton, Percy John, (Baker, Sutton & Co.), Eldon Street House, Eldon Street, E.C.
1886,	Nov.	3	SWINNEY, Thomas, (Gillespie Brothers & Co.), 9, St. Mildred Court, Bank, E.C.
1891,	May	6	Ta Bois, Percy, 106, Cheapside, E.C.
1880,	May	11	Tait, William Couper, § 29 Oct. 1879; (Davies, Tait & Co.), 46, Queen Victoria Street, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP			Associates in Fractice.
1900,	Feb.	7	Taylor, Gilbert, (George A. Touch & Co.), Basildon House, Moorgate Street, E.C.
1900,	Feb.	7	Taylor, Percy Cooke, M.A., (Robertson & Taylor), 1, Southampton Row, Holborn, W.C.
1887,	Feb.	2	Taylor, Samuel, (Kidsons, Taylor & Critchley), Oswaldstre House, Norfolk Street, Strand, W.C.
1895,	May	1	TEALE, George Edward, (Teale & Cox), 14, Golden Lane, E.C.
1895,	Feb.	6	THEOBALD, Thomas Lynch, 57, Moorgate Street, E.C.
1897,	Aug.	4	THOL, Ernest James, 15, Coleman Street, E.C.
1898,	Aug.	3	Thomson, William Henry, (Thomson, Hill & Co.), 43, Cannon Street, E.C.
1884,	Aug.	6	THORNE, Thomas Frederick, (Thorne & Co.). 201, Winchester House, Old Broad Street, E.C.
1895,	Feb.	6	THURGOOD, Harry Voce, (Drury, Thurgood & Co.), Mansion House Chambers, 11, Queen Victoria Street, E.C.
1898,	Feb.	2	Thwaites, Henry, 49, Hillfield Road, West Hampstead, N.W., and at 23, Smithfield Chambers, West Smithfield, E.C.
1899,	Nov.	1	Till, Thomas Marson, (Black, Geoghegan & Till), 8, Old Jewry, E.C.
1896,	Mar.	4	TILLEY, Albert Edward, (Singleton, Fabian & Co.), 8, Staple Inn, W.C., and at 27, Clement's Lane, E.C.
1893,	Aug.	2	TINGLE, Frank, (Tingle, Comber & Co.), 110, Cannon Street, E.C.
1881,	Jan.	5	TINGLE, Herbert, (Tingle, Comber & Co.), 110, Cannon Street, E.C.
1887,	Aug.	3	Top, Francis Hill, 64, Wool Exchange, Coleman Street, E.C.
1893,	Feb.	1	Tomes, William Phillips, (H. F. Knight & Co.), 17, Devonshire Chambers, Bishopsgate Street Without, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP

Associates in Practice.

1901, Aug. 7 Tomlinson, Walter Cyril, (Egerton, Tomlinson

1,01,	Aug.	& Chater), 2, Gresham Buildings, Basinghall Street, E.C.
1903,	Nov. 4	Tooke, Alfred, 60, Watling Street, E.C.
1901,	Sep. 4	Treacher, Arthur Edward, Gwydir Chambers, 104, High Holborn, W.C.
1880,	Sep. 23	TREWREN, John, (Trewren & Peter), 85, Gresham Street, E.C.
1889,	Aug. 7	Tribe, Alfred George Newton, (Tribe, Clarke, Painter & Co.), 19, Coleman Street, E.C.
1891,	Nov. 4	Tribe, Ernest Newton, (Tribe, Clarke, Painter & Co.), 19, Coleman Street, E.C.
1898,	Aug. 3	Tubbs, Sydney Walter, (Dixon, Wilson, Tubbs & Co.), 28, Basinghall Street, E.C.
1903,	Feb. 4	Tuffill, Harold Birch, 6, Great Winchester Street, E.C.
1880,	June 29	· Turner, Henry Fownes, 31, Haymarket, S.W.
1887,	Nov. 2	Turner, Walton Fitzjames, 22, Austin Friars, E.C.
1896,	May 6	VELLACOTT, Humphrey Doidge, 141, Fenchurch Street, E.C.
1881,	Jan. 5	Vernon, James Francis, 80, Coleman Street, E.C.
1886,	Feb. 3	VINCENT, Walter Charles Williams, (Chas. W. Vincent & Co.), 85, Gresham Street, E.C.
1894,	Feb. 7	VINEY, Cecil Thomas, (Viney, Price & Goodyear), 99, Cheapside, E.C.
1886,	Feb. 3	Vokins, Charles Kean, Broad Street Place, Finsbury Circus, E.C.
1902,	Aug. 6	Walker, Ronald Hamilton, 63, Coleman Street, E.C.
1900,	Feb. 7	Walker, William Thomas, 79, Gracechurch Street, E.C.
1903,	May 6	Waller, Henry Francis, (H. F. Waller & Co.), 19 & 20, Balfour House, Finsbury Pavement, E.C.

LONDON—continued.

			Associates in Tractice.
DATE OF TO ME	MBERS		
1893,	Aug.	2	WALTER, Frederic Percy, (F. P. Walter & Co)., 16, Basinghall Street, E.C.
1895,	May	1	Walters, Harold Paton, (Lucey, Hicks & Walters), 15, George Street, Mansion House, E.C.
1896,	Nov.	4	WARD, James Edward, (James E. Ward & Co.), 122, Cannon Street, E.C.
1893,	Feb.	1	Warmington, Leonard Blakston, (Hopps, Ban- kart & Warmington), 80, Coleman Street, E.C.
1900,	Feb.	7	Warren, Alexander Grayston, 9, Fleet Street, Temple Bar, E.C.
1896,	Nov.	4	Watson, Ernest Robert, (G. N. Read, Son & Co.), 44, Gresham Street, E.C.
1898,	Feb.	2	Watts, Alfred Ernest, (Bourner, Bullock, Andrew & Co.), Bush Lane House, Cannon Street, E.C.
1885,	Aug.	5	Waud, Sydney Pester, 6, Great St. Thomas Apostle, E.C.
1903,	Aug.	5	Webb, Herbert John, (Thornton, Webb & Co.), 63, Coleman Street, E.C.
1899,	Feb.	1	Welchman, Arthur Reginald, 9, Old Jewry Chambers, E.C.
1903,	Feb.	4	Wells, Thomas George Raymond, 63, Coleman Street, E.C.
1896,	Aug.	5	Wenborn, George Frederic, B.A., 16, Water Lane, Great Tower Street, E.C.
1902,	Feb.	5	Wesson, Walter, (Schultz, Comins & Co.), 50, Cannon Street, E.C.
1901,	Nov.	6	Whinney, Frank Toller, (Whinney, Smith & Whinney), 32, Old Jewry, E.C.
1899,	Aug.	2	Whiting, John Henry, (Wenham, Angus & Co.), 10, Walbrook, E.C.
1887,	Feb.	2 -	Wickham, William Cecil, M.A., 43 to 45, Tower Chambers, Moorgate Street, E.C.
1892,	Feb.	3	Wilding, Edwin, (Ward & Wilding), 2, Clement's Inn, W.C.
1898,	Aug.	3	Wilkinson, Richard Henry, (Woodhouse & Wilkinson), 28, Queen Street, Cheapside, E.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP

1894, Aug. 1

1887, Feb. 2

Associates in Practice.

Lane, E.C.

E.C.

WILLETT, Frederick George, 17, St. Swithin's

WILLIAMS, Charles Frederick, 56, Cheapside,

1895,	Aug. 7	WILLIAMS, John Howard, (George Williams & Co.), Moorgate Station Buildings, 41, Finsbury Pavement, E.C.
1896,	Mar. 4	WILLIAMS, Owen Wyatt, B.A., (Whamond, Williams & Co.), 3, Crown Court, Old Broad Street, E.C.
1899,	Aug. 2	WILLIAMS, Philip Hamilton, 27, Mincing Lane, E.C.
1901,	Mar. 11	WILSON, David Charles, (W. A. Browne & Co.), 308, Winchester House, Old Broad Street E.C.
1887,	May 4	Wilson, Harold Waissen, 12, Trinity Square, Tower Hill, E.C.
1896,	Aug. 5	Wilson, Henry Charles, 30, Great St. Helens, E.C., and at 24, Grosvenor Road, Canon- bury, N.
1902,	Aug. 6	Windus, Albert John, (Windus, McLaren & 15, George Street, Mansion House, E.C.
1902,	Feb. 5	Winmill, George, 15, Barbican, E.C.
1903,	Feb. 4	WITT, Harold Tansley, (Tansley Witt & Co.), 40, Chancery Lane, W.C.
1900,	Feb. 7	WITTING, Frank, 478, Mansion House Chambers, E.C.
1899,	Nov. 1	Wood, Herbert, 46, Queen Victoria Street, E.C.
1888,	Aug. 1	Wood, Russell Howard, 271 & 272, High Holborn, W.C.
1897,	Aug. 4	WOODHOUSE, Barham Mansell, (Woodhouse & Wilkinson), 28, Queen Street, Cheapside, E.C.
1885,	Aug. 5	Woolfe, Thomas Rodrigues, (Thos. R. Woolfe & Co.), 24, Lawrence Lane, E.C.
1902,	May 7.	Worley, Herbert Alexander, (James Worley & Sons), 37, Lime Street, E.C.

LONDON—continued.

DATE OF			Associates in Practice.
	Feb.		Worley, Sydney Reginald, (James Worley & Sons), 37, Lime Street, E.C.
1900,	Feb.	7	WORSFOLD, Arthur James, (Worsfold & Hayward, 80, Cannon Street, E.C.
1893,	Feb.	1	WRIGHT, Charles Arthur, 61, Gracechurch Street, E.C.
1902,	Feb.	5	WRIGHT, Harry Roland, (Thomas H. Gough & Wright), 71, Queen Street, Cheapside, E.C.
1897,	Feb.	3	WRIGHT, William Joseph, (Cannings, Wright & Co.), 5, College Chambers, 249½, High Holborn, W.C.
1900,	Oct.	3	WYATT, Stanley Charles, (Cates & Son), 28, Budge Row, Cannon Street, E.C.
1881,	Jan.	5	Yonge, John Venn, 62, Cheapside, E.C.
1903,	May	6	Young, Clifford, (Turquand, Youngs & Co.), 41, Coleman Street, E.C.
1894,	May	2	Young, Edward Henry, 8, Drapers' Gardens, E.C.
1895,	Aug.	7	Young, Stanley Alexander, (Turquand, Youngs & Co.), 41, Coleman Street, E.C.
			Associates not in Practice.
1898,	Feb.	2	Ackery, Douglas William, clerk to Knox, Cropper & Co., 16, Finsbury Circus, E.C.
880,	June	29	Adams, Samuel, 17, Charlton Road, Blackheath, S.E.
1887,	Feb	2	ALLBEURY, Edward, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1901,	Feb	6	Anderson, Stuart James, 12, Portsea Place, Connaught Square, W.
1904,	Feb.	3	ASHBY, Harold, clerk to Miall, Wilkins, Randall & Co., 23, St. Swithin's Lane, E.C.
1898,	Feb	2	ATKINSON, William, clerk to Charles Eves & Co., 50, Gresham Street, E.C.
1902	Aug.	6	Baddeley, Lionel Ashley, clerk to Hays, Akers & Hays, Worcester House, Walbrook, E.C.

LONDON—continued.

DATE OF TO ME			
1894,	May	2	Bain, Robert Stewart, 25a, Cockspur Street, S.W.
1903,	May	6	BAIRD, Percy Johnstone, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1904,	May	4	Baker, Mervyn Bruce, clerk to Josolyne, Miles & Blow, 28, King Street, Cheapside, E.C.
1904,	Feb.	3	Ball, Kenneth Melrose, clerk to Ball, Baker, Deed, Cornish & Co., 1, Gresham Buildings, Basinghall Street, E.C.
1896,	Nov.	4	Banks, William Percy Anteliff, clerk to Evans & Fripp, 14, Finsbury Circus, E.C.
1903,	Feb.	7	Barnett, Ernest Edward, clerk to W. B. Peat & Co., 3, Lothbury, E.C.
1901,	Feb.	7	Barnsdale, Arthur, clerk to Miall, Wilkins, Randall & Co., 23, St. Swithin's Lane, E.C.
1902,	Feb.	5	Bartlett, Robert Walter, clerk to Scarff & Co., 9, 10 & 11, Poultry, E.C.
1887,	Feb.	2	Bartlett, Thomas Albert, "Dante," Devonshire Road, Honor Oak Park, S.E.
1896,	Nov.	4	BAWCOMBE, William George, clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.
1901,	Nov.	6	Beale, Maurice Octavius, clerk to Welton, Jones & Co., 5, Moorgate Street, E.C.
1887,	Mar.	2	Beard, Francis Launcelot, clerk to W. B. Peat & Co., 3, Lothbury, E.C.
1890,	May	7	Bedells, Edward Percy, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1901,	Feb.	6	Beech, David, 508, Salisbury House, London Wall, E.C.
1904,	Feb.	3	Bell, David, clerk to Gane, Jackson, Jefferys, Wells & Co., 66, Coleman Street, E.C.
1904,	Feb.	15	Bell, Thomas Alexander, clerk to Mather, Robertson & Hill, 22, Great Winchester Street, E.C.

LONDON—continued.

TO MEMBER		
1902, Aug	. 6	BENTLEY, Harold Crompton, M.A., clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1896, Feb.	. 5	Beresford, William Freeman, clerk to Deller & Benwell, 33, King Street, Cheapside, E.C.
1895, Nov.	. 6	BISHOP, Ernest, clerk to Turquand, Youngs, & Co., 41, Coleman Street, E.C.
1900, Feb.	. 7	Blakesley, Walter Harry, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1904, May	4	BONHAM-CARTER, Frederick George, B.A., 5, Hyde Park Square, W.
1903, Feb.	. 4	Boniface, Walter, clerk to Whinney, Smith & Whinney, 32, Old Jewry, E.C.
1880, May	11	Bostock, Benjamin Fenwick Silva, † 21 Mar. 1871; "Langdale," 45, Beckenham Road, Beckenham.
1903, May	6	Boughton, Reginald Ambrose, clerk to Barnes, Dunn & Boughton, 52, Gracechurch Street, E.C.
1892, Feb.	. 3	Bower, Edmund Banger, clerk to William B. Keen & Co., 3, Church Court, Old Jewry, E.C.
1899, Aug	. 2	Bowers, Charles Sefton, clerk to William B. Keen & Co., 3, Church Court, Old Jewry, E.C.
1900, Feb.	. 7	Bowker, Charles Frederick, clerk to Ford, Rhodes & Ford, 81, Cannon Street, E.C.
1893, Feb.	. 1	Bowyer, John Henry, clerk to Chatteris, Nichols & Co., 1, Queen Victoria Street, E.C.
1900, Aug.	. 1	Briggs, George Frederick, clerk to Chatteris, Nichols & Co., 1, Queen Victoria Street, E.C.
1896, May	6	Briggs, James Robarts, 95, Mountview Road, Crouch Hill, N.
1904, Feb.	. 3	Briggs, William Archibald Badger, clerk to Scarff & Co., 9, 10 & 11, Poultry, E.C.

LONDON—continued.

		Æ	Associates not in Practice.
DATE OF TO MEM			
1902,	Aug.	6	BROCKLEHURST, Edward Henry, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1881,	Jan.	5	Broom, Andrew, clerk to Turquand, Youngs & Co., 41, Coleman Street, E.C.
1904,	May	4	Brown, Henry Rowland, clerk to Cash, Stone & Co., 90, Cannon Street, E.C.
1903,	Feb.	4	BRYMER, Ernest Gordon, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1903,	Aug.	5	Buckingham, Arthur Thomas, clerk to L. H. Lemon, 32, King Street, Cheapside, E.C.
1901,	Feb.	6	Bunch, John Tindall, clerk to Welton, Jones & Co., 5, Moorgate Street, E.C.
1902,	Feb.	5	Burrows, Arthur, clerk to F. W. Lord, Aldermary House, 60, Watling Street, E.C.
1892,	May	4	Burt, George Stephen, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1898,	Aug.	3	Burtenshaw, John Marten, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1903,	May	6	Bury, Thomas Marshall, clerk to Marreco & Co., 1, Clement's Inn, W.C.
1890,	Aug.	6	Callaway, William Dale, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1904,	Feb.	3	Callingham, Roland Robert, clerk to P. A. Bristow, 48, Gresham Street, E.C.
1904,	Feb.	3	Cannon, Wilfrid, clerk to Henry & Gillott, Throgmorton House, 15, Copthall Avenue, E.C.
1903,	Aug.	5	Canter, Arthur, clerk to Geo. Wingfield, Edwards & Goddard, 119 & 120, London Wall, E.C.
1904,	Feb.	3	Carr, James Goulburn, clerk to Barrow & Carr, St. Olave's House, Ironmonger Lane, E.C.
1903,	Aug.	5	CARTER, George Percy, clerk to Sydney Cole, James & Co., 1A, Frederick's Place, Old Jewry, E.C.
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LONDON—continued.

DATE O	F ADMI		1
	Aug.		CATLING, Bernard, clerk to Davies Bros., 1, Lombard Court, E.C.
1894,	Aug.	1	Cato, Wilson Robert, Junr., clerk to Allen, Biggs & Co., 38, Parliament Street, S.W.
1902,	Feb.	5	CHAMPNESS, Clement Maurice, clerk to J. H. Champness, Corderoy & Co., 103, Cannon Street, E.C.
1891,	Feb.	4	CHAPLIN, Edward James Morgan, M.A., 1, Temple Gardens, Temple, E.C.
1902,	Aug.	6	Cheyalier, Harry Ivyleafe, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1899,	May	3	CHILDS, John Edgar, clerk to Pannell & Co., 13, Basinghall Street, E.C.
1903,	Aug.	5	CHRISTIE, Harold Douglas, clerk to Whinney Smith & Whinney, 32, Old Jewry, E.C.
1902,	Feb.	5	CLARK, William Stuckey, clerk to J. E. Myers, Trafalgar Buildings, Northumberland Avenue, W.C.
1903,	May	6	CLARKE, Allan, clerk to Newson-Smith, Mundy & Co., 37, Walbrook, E.C.
1904,	Feb.	3	CLARKE, Frederick George, B.A., clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.
1903,	Aug.	5	COBDEN, Alfred Sydney, 6, Highwood House, Upper Marylebone Street, W.
1900,	Feb.	7	COCKE, Alfred Louis, clerk to Arthur J. Hill, Vellacott & Co., 1, Finsbury Circus, E.C.
1894,	May	2	COCKLE, John Herbert, clerk to Arthur J. Hill, Vellacott & Co., 1, Finsbury Circus, E.C.
1896,	Aug.	5	Colegrave, Philip Breakspeare, 360, Ivydale Road, Nunhead, S.E.
1903,	Feb.	4	Collett, Bernard, "Binoya," 3, York Road, West Norwood, S.E.
1899,	Feb.	1	Collin, Thomas Watson, clerk to Gordon & Co., 3, King Street, Cheapside, E.C.
1903,	Aug.	5	COOKE, Harry Pomeroy, clerk to C. H. Nevill, Hovey & Co., 1 & 2, Great Winchester Street, E.C.

LONDON—continued.

		A	ssociates not in Practice.
TO ME	ADMIS MBERS		
1904,	Feb.	22	COOPER, Francis D'Arcy, clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.
1893,	Aug.	2	COPPACK, Frank Stewart, clerk to A. Dangerfield & Co., 56, Cannon Street, E.C.
1903,	Feb.	4	CORBIDGE, William Gilling, clerk to Camm, Corbidge & Metcalfe, 19A, Coleman Street, E.C.
1899,	Aug.	2	COUPER, Arthur John, clerk to Gérard van de Linde & Son, 50, Gracechurch Street, E.C.
1898,	Nov.	2	COVER, Charles William, clerk to G. N. Read, Son & Co., 44, Gresham Street, E.C.
1902,	Aug.	6	Cox, Cyril, clerk to Woodburn Kirby, Page & Co., 1, Laurence Pountney Hill, E.C.
1898,	May	4	Cox, Herbert Arthur, clerk to Mellors, Basden & Co., 33, St. Swithin's Lane, E.C.
1897,	May	5	CROFT, Benjamin, Burlton Lodge, Barnes, S.W.
1895,	May	1	CROSBIE-HILL, William Crosbie, 158, Windsor Road, Forest Gate, E.
1889,	May	1	Cross, Henry John, 3, Park Road, Wandsworth Common, S.W.
1901,	Aug.	7	Cue, John Sidney, c/o Manager, London Joint Stock Bank, Charterhouse Street, E.C.
1902,	Nov.	5	Cuff, Robert Turnley, Junr., clerk to Lewis Hardy, Rosebery House, 8, Bream's Build- ings, Chancery Lane, E.C.
1903,	May	6	Daniell, John Leopold, 2, Linacre Mansions, Linacre Road, Willesden Green, N.W.
1901,	Feb.	6	DARBYSHIRE, Philip Henry, clerk to Price, Waterhouse & Co., 3 Frederick's Place, Old Jewry, E.C.
1900,	Feb.	7	Darke, Frank Bourne, clerk to Ogden, Palmer & Langton, Finsbury Pavement House, E.C.
1903,	Feb.	4	Davies, David Arthur, clerk to John Annan, Dexter & Co., Selborne House, 11, Iron- monger Lane, E.C.
1886,	May	5	Davies, John Henry, clerk to Hobbs, Ravenscroft & Co., Jewry House, Old Jewry, E.C.

LONDON—continued.

DATE OF	ADMI		associates not in Tractice.
	MBERSE		
1903,	Feb.	4	DENNIS, Howard, clerk to Jackson, Pixley, Browning, Husey & Co., 58, Coleman Street, E.C.
1903,	Aug.	5	DEVIN, Alfred Edme, clerk to F. P. Walter & Co., 16, Basinghall Street, E.C.
1904,	Feb.	8	Dixon, James Henry, clerk to John Annan, Dexter & Co., Selborne House, 11, Iron- monger Lane, E.C.
1898,	Feb.	2	Dobell, Ernest, clerk to A. Dangerfield & Co., 56, Cannon Street, E.C.
1897,	Feb.	3	DOBELL, Harold, 47, Maberley Road, Upper Norwood, S.E.
1902,	Aug.	6	Dobree, Claude Hatherley, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1901,	May	1	Duncalf, Edwin Allen, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1901,	Feb.	6	Dunkley, Howard George, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1894,	Nov.	7	EBSWORTH, Frederick Harry, 45, Ommaney Road, New Cross, S.E.
1904,	May	4	Edwards, George Cyril, clerk to Jackson, Pixley, Browning, Husey & Co., 58, Coleman Street, E.C.
1901,	May	1	EDWARDS, William Bertram, "Belmont," 19, Thicket Road, Anerley, S.E.
1892,	Feb.	3	EDWARDS, William Rea, St. John's Gate, Clerkenwell, E.C.
1900,	Aug.	1	EGLINGTON, Frederick, clerk to T. W. & G. M. Gilbert, 30, Throgmorton Street, E.C.
1900,	Aug.	1	Ellis, Claud Edward Lumley, clerk to P. L. Ellis, Maw & Co., 268 to 270, Salisbury House, London Wall, E.C.
1881,	Jan.	5	Elmslie, Bayntun, clerk to Turquand, Youngs & Co., 41, Coleman Street, E.C.

LONDON—continued.

Feb. 2

Nov. 7

Feb. 5

Feb. 6

Aug. 6

1901,

1902.

1902, May 7

DATE OF ADMISSION TO MEMBERSHIP 1898,

1891,

1902,

Associates not in Practice.

Evison, Leonard, 34,

Streatham Hill, S.W.

E.C.

EMANUEL, Edward Maurice, clerk to Armstrong, Ford & Co., 14, Ironmonger Lane, E.C. Engel, George Samuel, clerk to Price, Water-

house & Co., 3, Frederick's Place, Old Jewry,

FARRER, Edmund Hugh, clerk to C. F. Kemp,

Fox, Kenneth Charles, clerk to Spain Brothers

Franck, Harold Edmund, clerk to Marreco &

& Co., 76, Coleman Street, E.C.

Co., 1, Clement's Inn, W.C.

Streatham

Place,

			Sons & Co., 36, Walbrook, E.C.
1901,	Feb.	6	Fidgeon, Henry Cave, clerk to W. B. Peat & Co., 3, Lothbury, E.C.
1881,	Jan.	5	FIELD, Edgar, clerk to Richard Rabbidge & Sons, 32, Poultry, E.C.
1901,	Feb.	6	FINLAISON, Frank Henry, clerk to Spain Brothers & Co., 76, Coleman Street, E.C.
1893,	Feb.	1	Fisher, William Hardwick, clerk to Turquand, Youngs & Co., 41, Coleman Street, E.C.
1899,	Nov.	1	FLEETWOOD, Eric Spalding, clerk to Viney, Price & Goodyear, 99, Cheapside, E.C.
1901,	Aug.	7	FLETCHER, Charles Edward, clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.
1903,	Feb.	4	FOLLIT, Harry Cecil Baily, clerk to A. C. Palmer & Co., 7 & 8, Railway Approach, London Bridge, S.E.
1900,	Aug.	1	Ford, Arthur Pelham, clerk to Ford, Rhodes & Ford, 81, Cannon Street, E.C.
1901,	May	1	Ford, John Stanley, 47, Hamilton Road, Highbury, N.
1903,	Aug.	5	FORD, Stephen Everard, clerk to Jackson, Pixley, Browning, Husey & Co., 58, Coleman Street, E.C.

LONDON—continued.

	ADMISSION IBERSHIP	
1902,	Feb. 17	Fraser, Henry, clerk to Greer & Co., 17, Cockspur Street, S.W.
1892,	Aug. 3	Frewer, Alfred Neville, 5, Merton Road, South Hampstead, N.W.
1900,	Feb. 7	FRY, Gilbert Herbert, clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.
1903,	Nov. 4	FRYER, Alexander Stewart, clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.
1904,	Feb. 3	FRYER, Claude Alfred, clerk to Thos. S. Wederell & Co., 75, Coleman Street, E.C.
1904,	Feb. 3	Furnival, Thomas Frederick, clerk to Chantrey, Chantrey & Co., 57, Moorgate Street, E.C.
1904,	Feb. 3	GADSBY, Clement, clerk to Gane, Jackson, Jefferys, Wells & Co., 66, Coleman Street, E.C.
1901,	Feb. 6	Gardner, James Chaloner, clerk to Chalmers, Wade & Co., 7, Lothbury, E.C.
1890,	May 7	GETHING, Henry Dupuy, clerk to Edward Moore & Sons, 3, Crosby Square, E.C.
1902,	Aug. 6	Ginz, Ernest, Hampden House, St. Pancras, N.W.
1901,	Aug. 7	GLOYNE, Frank Davis, clerk to Manley, Bright & Co., 23, Bucklersbury, E.C.
1904,	Feb. 3	Godkin, Herbert, clerk to John Annan, Dexter & Co., Selborne House, 11, Ironmonger Lane, E.C.
1903,	Aug. 5	GOODRICH, Reginald 'Charles James, clerk to J. H. Duncan & Co., 39, Coleman Street, E.C.
1900,	Aug. 1	Gordon, Robert, 32, Old Jewry, E.C.
1899,	Aug. 2	Gracey, Norman Waddell, clerk to Monkhouse, Stoneham & Co., 695, Salisbury House, London Wall, E.C.
1903,	Aug. 5	Greenwood, Thomas, Junr., clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.

LONDON—continued.

Associates not in Practice.
DATE OF ADMISSION TO MEMBERSHIP
1902, Nov. 5 GRIFFIN, Walter Snoad, clerk to Fuller, Wise & Fisher, Portland House, Basinghall Street, E.C.
1891, Feb. 4 Griffith, Noël Ledbrook, 30, Montague Street, W.C.
1902, Aug. 6 GROOMBRIDGE, Richard Turner, clerk to Viney, Price & Goodyear, 99, Cheapside, E.C.
1896, Feb. 5 Groves, Walter Marks, clerk to Josolyne, Miles & Blow, 28, King Street, Cheapside, E.C.
1903, Nov. 4 Gruning, Louis Henry, clerk to Spain Brothers & Co., 76, Coleman Street, E.C.
1891, Feb. 4 HALE, John Albert Deakin, clerk to Charles Eves & Co., 50, Gresham Street, E.C.
1903, Nov. 4 HALL, Harold Victor, clerk to W. B. Peat & Co., 3, Lothbury, E.C.
1898, Feb. 2 Hammond, George Joseph, 39, Lynette Avenue, Clapham Common, S.W.
1899, Aug. 2 HARD, Edwin, clerk to Walter & Gregson, Langbourn Chambers, 17, Fenchurch Street, E.C.
1899, Nov. 1 Harding, Maurice John, 102, Cambridge Gardens, Notting Hill, W.
1883, Apr. 4 HARDY, Frank, clerk to James & Edwards, 5, Coleman Street, E.C.
1904, Feb. 3 Harper, Alfred Hugh, clerk to Harper Brothers, 10, Trinity Square, Tower Hill, E.C.
1880, July 21 HART, Henry William, 33, Euston Road, N.W.
1898, Feb. 2 HARVEY, Baldwin Sydney, 67, Lombard Street, E.C.
1897, Aug. 4 HASKINS, Frederick, clerk to Whinney, Smith & Whinney, 32, Old Jewry, E.C.
1901, Feb. 6 HAVILAND, Reginald Henry, clerk to Ball, Baker, Deed, Cornish & Co., 1, Gresham Buildings, Basinghall Street, E.C.
1903, Aug. 5 HEATON, James Aspin, Junr., clerk to William B. Keen & Co., 3, Church Court, Old Jewry, E.C.

LONDON—continued.

DATE OF	F ADMIS		
1904,	Feb.	3	Helmore, Ernest Alfred, clerk to Helmore & Helmore, Jessel Chambers, 88, Chancery Lane, W.C.
1903,	Nov.	4	HENNELL, Bernard, clerk to H. F. Knight & Co., 17, Devonshire Chambers, Bishopsgate Street Without, E.C.
1899,	Feb.	1	HEYES, Morris, Metropolitan Asylums Board, Victoria Embankment, E.C.
1903,	Feb.	4	HICKMAN, William Murhall, clerk to Pannell & Co., 13, Basinghall Street, E.C.
1903,	Feb.	4	HILL, Daniel, Junr., clerk to Broads, Paterson & Co., 1, Walbrook, E.C.
1904,	Feb.	3	HILLYER, Arthur Heywood, clerk to Arthur J. Hill, Vellacott & Co., 1, Finsbury Circus, E.C.
1897,	Feb.	3	Homan, Leslie John, 129, Shaftesbury Avenue, W.C.
1880,	June 2	29	HOOPER, Bartlem Kcirtap, clerk to Barnes, Dunn & Boughton, 52, Gracechurch Street, E.C.
1902,	Feb.	5	HOPKINS, Granville Pinniger, clerk to Westcott, Maskall & Co., 99, Gresham Street, E.C.
1899,	May	3	HOWARD, John Cropley, clerk to Collins, Tootell & Co., 11, Queen Victoria Street, E.C.
1901,	May	1	Hugill, Harold Bertram, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1903,	Feb.	4	Hull, Willan James, clerk to Carnaby Harrower, Barham & Co., College Hill Chambers, E.C.
1896,	May	6	Humphreys, Cyril, clerk to J. H. Duncan & Co., 39, Coleman Street, E.C.
1895,	Aug.	7	Hunt, William Roebuck, 36, Alleyn Park, West Dulwich, S.E.
1904,	May	4	IBBS, Reginald Leigh, clerk to Fox, Sissons & Co., 9, Austin Friars, E.C.
1893,	May	10	IVATT, Reginald Rowley, "Coveney," Nether Street, Church End, Finchley, N.

LONDON—continued.

		A	Associates not in Practice.
DATE OF	MBERS		
	Aug.		Jackson, Frederic Samuel, clerk to Edward Moore & Sons, 3, Crosby Square, E.C.
1904,	Feb.	3	JEE, William Hamlet, clerk to Trayton P. Child & Son, 42, Poultry, E.C.
1898,	Aug.	3	Johnson, Ernest Darley, 12, Belsize Square, South Hampstead, N.W.
1887,	May	4	Jones, Gordon Lanphier, clerk to Theodore B. Jones, Son & Co., 70, Gracechurch Street, E.C.
1904,	May	4	Jones, Thomas Ivor, clerk to W. B. Peat & Co., 3, Lothbury, E.C.
1892,	Feb.	3	KEEN, Frank Noel, LL.B., 26, Palace Chambers, 9, Bridge Street, Westminster, S.W.
1903,	May	6	Keith, Archibald Buchanan, clerk to J. Dix Lewis, Cæsar & Co., 85, Gresham Street, E.C.
1898,	Feb.	2	Kelham, Charles Edward, clerk to W. A. Browne & Co., 308, Winchester House, Old Broad Street, E.C.
1903,	Mar.	2	Kenyon, Harold Mercer, clerk to Charles Eves & Co., 50, Gresham Street, E.C.
1902,	Feb	5	KEY, David Stuart, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1898,	Feb.	2	Kidd, George, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1903,	Feb.	4	Killby, Carlton, clerk to Good, Son, Blair & Gladstone, 57, Moorgate Street, E.C.
1903,	Feb.	4	KNIGHT, Alfred Henry, clerk to H. F. Knight & Co., 17, Devonshire Chambers, Bishopsgate Street Without, E.C.
1903,	May	6	Krinks, Alfred Edward, clerk to Newson- Smith, Mundy & Co., 37, Walbrook, E.C.
1903,	May	6	Lane, Leonard George, clerk to Howard, Howes & Co., St. Clement's House, 27, Clement's Lane, Lombard Street, E.C.
1891,	Nov.	4	Langsford, Joseph Martin, clerk to Viney, Price & Goodyear, 99, Cheapside, E.C.

LONDON—continued.

DATE OF	ADMIS		
1888,	Feb.	1	Lascelles, Francis Edward, clerk to Lascelles & Co., 8 & 9, Martin's Lane, E.C.
1899,	Feb.	-1	LAURIE, Andrew George Smirthwaite, 19, Fairholme Road, West Kensington, W.
1889,	Aug.	7	LAWRENCE, William, clerk to Whinney, Smith & Whinney, 32, Old Jewry, E.C.
1904,	Feb.	3	LEAN, Edmund Wylde, clerk to Wenham, Angus & Co., 10, Walbrook, E.C.
1881,	Jan.	5	LEAN, Walter, "Colthouse," Honor Oak, Park, S.E.
1891,	Feb.	4	LEE, James, 78, Warwick Gardens, Kensington, W.
1888,	Feb.	1	Leonard, Stuart Cary, clerk to Broads, Paterson & Co., 1, Walbrook, E.C.
1888,	Nov.	7	Lingwood, Thomas Edward, 127, St. James's Road, Holloway, N.
1901,	Aug.	7	LINTOTT, Frederick Mackey, clerk to Carter, Clay & Lintott, 1 & 2, Queen Street, Cheap- side, E.C.
1896,	Feb.	5	LORD, Sydney, clerk to Evans, Peirson, & Co., Portland House, Basinghall Street, E.C.
1898,	Feb.	2	LORDAN, John Francis, 66, Cambridge Terrace, Hyde Park, W.
1902,	Aug.	6	LOVIBOND, Thomas Locke, 146, High Street, Camden Town, N.W.
1898,	Feb.	2	Lucas, Arthur Burley, clerk to Tribe, Clarke, Painter & Co., 19, Coleman Street, E.C.
1900,	Feb.	7	MacAvox, George William, 17, Tudor Street, E.C.
1886,	Aug.	4	McIntyre, William, 74, Rectory Road, N.
1897,	Aug.	4	McLean, David, clerk to R. A. McLean & Co., 1, Queen Victoria Street, E.C.
1898,	Aug.	3	McLeod, Robert Henry, clerk to Gedge & Ilott, 3 Great James Street, Bedford Row, W.C.
1901,	Feb.	6	Macnaghten, Steuart Edye, 18, Lincoln's Inn Fields, W.C.

LONDON—continued.

DATE OF ADMISSION TO MEMBERSHIP

1903, Feb. 4

Associates not in Practice.

McNaught, Thomas Provan, Junr., clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.

1891.	Aug.	5	Marquis, Robert Henry Grigg, clerk to Bolton, Pitt & Breden, 140, Leadenhall Street, E.C.
1901,	Feb.	6	Mason, Arthur Boughton, "Ravens Croft," Grange Road, Upper Norwood, S.E.
1904,	Feb.	3	Masters, Richard, 4, Blackheath Rise, Lewisham, S.E.
1898,	Feb.	2	Maughfling, John, 6, Sutton Court Mansions, Chiswick, W.
1900,	Aug.	1	MENNELL, Brian Tuke, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.
1900,	Feb.	7	Mercer, Arthur Emerson, clerk to Cooper Brothers & Co., 14 George Street, Mansion House, E.C.
1904,	Feb.	3	MERCER, William, clerk to Hart Brothers Tibbetts, Heiron & Co., 30, Moorgate Street, E.C.
1903,	Nov.	4	MEYER, Oscar Barnett, clerk to Elles, Salaman & Co., 1, Oxford Court, Cannon Street, E.C.
1903,	Feb.	4	Michell, Keith Hingeston, clerk to Tingle, Comber & Co., 110, Cannon Street, E.C.
1895,	Nov.	6 .	Miller, Thomas Burton, clerk to Broads, Paterson & Co., 1, Walbrook, E.C.
1904,	Feb.	3	MILLS, Albert Walter, clerk to A. Dangerfield & Co., 56, Cannon Street, E.C.
1934,	Feb.	3	MILNE, Albert John, clerk to McAuliffe, Davis & Hope, Threadneedle House, 28-31, Bishops-gate Street Within, E.C.
1887,	Nov.	2	MILNE, John Arthur, 7, Rowfant Road, Balham, S.W.
1902,	Aug.	6	Minton, Arthur, clerk to Deloitte, Dever, Griffiths & Co., 4 Lothbury, E.C.
1898,	Feb.	2	MINTON, Colin, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.

LONDON—continued.

DATE OF	ADMIS							
	1887, Feb. 2 MITCHELL, John Hamilton, clerk to Cash, Stone & Co., 90, Cannon Street, E.C.							
1902,	Nov.	5	Monckton, Reginald, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.					
1897,	Mar.	3	Moore, Gerald Leslie, 1, Rosebery Gardens, Muswell Hill, N.					
1903,	Feb.	4	Moore, Harold John de Courcy, clerk to Trayton P. Child & Son, 42, Poultry, E.C.					
1900,	Aug.	1	Moore, Harold Mead, clerk to Edward Moore & Sons, 3, Crosby Square, E.C.					
1900,	Feb.	7	MORLAND, Harold John, M.A., clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.					
1902,	Aug.	6	Munns, Norman Edward, clerk to A. H. Downes, 241, Salisbury House, London Wall, E.C.					
1892,	Nov.	2	Murch, Sidney Smith, clerk to Chatteris, Nichols & Co., 1, Queen Victoria Street, E.C.					
1887,	Feb.	2	Nicholson, Thomas Ephraim, clerk to Lovering, Payne & Co., 3, Church Passage, Guildhall, E.C.					
1898,	Feb.	2	NORMAN, Edmund Francis, clerk to J. & A. W. Sully & Co., 19 & 21, Queen Victoria Street, E.C.					
1902,	Aug.	6	NORTON, Archibald George, clerk to William B. Keen & Co., 3 Church Court, Old Jewry, E.C.					
1901,	May	1	NORTON, Bertram Keating, clerk to Alabaster, Stray & Co., 107, Wool Exchange, Coleman Street, E.C.					
1896,	Feb.	5	OGILVY, Herbert Charles, 70, Manor Park, Lee, S.E.					
1902,	Aug.	6	PADGHAM, Frederic George, clerk to Henry Garman & Co., 16, Philpot Lane, E.C.					
1888,	Nov.	7	Park, Charles Thomson, 14, Queen Victoria Street, E.C.					
1903,	Nov.	4	PARKER, Arthur Edward, clerk to Elles, Salaman & Co., 1, Oxford Court, Cannon Street, E.C.					

LONDON—continued.

	ADMISSION MBERSHIP	
1897,	Aug. 4	PAYNE, Walter, 1, Garden Court, Temple, E.C.
1890 ,	Nov. 5	Pegler, Charles Morris, clerk to Viney, Price & Goodyear, 99, Cheapside, E.C.
1887,	Feb. 2	Petitt, Harry Walker, clerk to Lovering, Payne & Co., 3, Church Passage, Guildhall, E.C.
1896,	Feb. 5	Pettigrew, William Clark, c/o Wood & Parker, 2, East India Avenue, E.C.
1902,	May 7	PHILLIPS, John Henry, clerk to Monkhouse, Stoneham & Co., 695, Salisbury House, London Wall, E.C.
1903,	Mar. 18	Pike, Basil Gartside, clerk to Payne Brothers & Rowe, 70, Finsbury Pavement, E.C.
1898,	Aug. 3	Pilling, John Albert, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1884,	Oct. 1	Poirin, Napoleon Vincent Phillippe, clerk to J. & A. W. Sully & Co., 19 & 21, Queen Victoria Street, E.C.
1904,	Feb. 3	PORTER, Herbert, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.
1904,	Feb. 3	Porter, Robert Howie, clerk to Ben. S. Dunn & Co., 10, Coleman Street, E.C.
1903,	Nov. 4	PORTER, Thomas, clerk to Welton, Jones & Co., 5, Moorgate Street, E.C.
1895,	May 1	POTTER, Gilbert Hicks, clerk to Jackson, Pixley, Browning, Husey & Co., 58, Coleman Street, E.C.
1895,	Aug. 7	Powell, Arthur Richard, clerk to Deloitte, Dever, Griffiths & Co., 4 Lothbury, E.C.
1903,	Nov. 4	Powell, Wallace Hengler, clerk to William B. Keen & Co., 3, Church Court, Old Jewry, E.C.
1891,	Aug. 5	Prest, Charles John, Princes Street Chambers, 2, Princes Street, E.C.
1899,	Мау 3	PRICE, Frank Steane, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.

LONDON—continued.

Associates not in Practice.						
DATE OF	F ADMI					
1895,	May	1	Puzey, Henry, c/o H. M. S. Grover, 10, Coleman Street, E.C.			
1903,	Feb.	4	QUICK, Herbert Cottam, 56, Disraeli Road, Forest Gate, E.			
1887,	Aug.	3	READ, Thomas Bagnall, "Glenthorne," High Road, Wood Green, N.			
1901,	Feb.	6	REDFEARN, Sidney Warbrick, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.			
1901,	Aug.	7	REED, Edward, B.A., clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.			
1901,	Aug.	7	REED, Sydney Amos, clerk to Monkhouse, Stoneham & Co., 695, Salisbury House, London Wall, E.C.			
1903,	Aug.	5	REES, Richard Walter John, clerk to J. H. Alston, Aldermary House, 60, Watling Street, E.C.			
1904,	Feb.	3	Reid, Percy Scott, 24, Heathfield Road, Acton, W.			
1903,	May	6	RICHARDS, William, clerk to Hays, Akers & Hays, Worcester House, Walbrook, E.C.			
1904,	Feb.	3	RICHARDSON, Edward Percival, clerk to H. C. Richardson, 56 & 57, Finsbury Circus Buildings, E.C.			
1888,	May	2	RIGBY, Josiah Kendall, clerk to Jackson, Pixley, Browning, Husey & Co., 58, Coleman Street, E.C.			
1901,	Feb.	6	RIXON, Arthur Chicheley, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.			
1904,	Feb.	3	ROBBINS, Alfred Septimus, clerk to F. J. Livesey, 41, Finsbury Pavement, E.C.			
1904,	May	4	Robertson, James Alexander, clerk to A. H. P. Stoneham, 30 & 31, St. Swithin's Lane, E.C.			
1904,	Feb.	3	ROBINSON, Graham Henry, clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.			
1901,	May	1	Robinson, Thomas, 9, Serle Street, Lincoln's Inn, W.C.			

LONDON—continued.

		-	associate not in a lactice.		
DATE OF ADMISSION TO MEMBERSHIP					
1900,	May	2	Rolfe, George Samuel Blackburn, clerk to Mellors, Basden & Co., 33, St. Swithin's Lane, E.C.		
1883,	Oct.	3	ROSHER, Percy White, 11, Queen Victoria Street, E.C.		
1898,	Aug.	3	Rowles, Francis Lawrence, clerk to William B. Keen & Co., 3, Church Court, Old Jewry, E.C.		
1904,	Feb.	3	Rush, Henry John, "Leighton," Hatherley Crescent, Sidcup.		
1900,	May	2	SAMUELSON, Julian Ulric Metzenberg, clerk to Hart Brothers, Tibbetts, Heiron & Co., 30, Moorgate Street, E.C.		
1900,	Nov.	7	Sandeman, William James, clerk to Poppleton & Appleby, 3, Barbican, E.C.		
1900,	Feb.	7	Sanders, Frederick, "Belmont," Selhurst Road, South Norwood, S.E.		
1899,	Feb.	1	Sankey, Leslie Richard, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.		
1904,	Feb.	3	SAVAGE, Stanley Edward Herbert, clerk to Thos. S. Wederell & Co., 75, Coleman Street, E.C.		
1890,	Nov.	5	Savile, Arthur Cornwallis, clerk to Jackson, Pixley, Browning, Husey & Co., 58, Coleman Street, E.C.		
1899,	May	3	SAVILL, Henry Norman, 39, New Broad Street, E.C.		
1901,	Aug.	7	Sawers, James, clerk to Gane, Jackson, Jefferys, Wells & Co., 66, Coleman Street, E.C.		
1888,	May	2	Scott, Charles, clerk to Craggs, Turketine & Co., 52, Coleman Street, E.C.		
1899,	Aug.	2	Scott, Hector Munro, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.		
1899,	Feb.	1	SEAMAN, Ernest Eusebius John, clerk to Barnes, Dunn & Boughton, 52, Gracechurch . Street, E.C.		

LONDON—continued.

Associates not in Practice.						
	ADMISSI MBERSHI					
1880,	May 11	SEEAR, John, § 25 July 1877; 17, Holborn Viaduct, E.C.				
1897,	Feb. 3	SHEPHERD, George Hubert, clerk to W. B. Peat & Co., 3, Lothbury, E.C.				
1903,	May 6	SHEPHERD, Maurice Paul, clerk to Knox, Cropper & Co., 16, Finsbury Circus, E.C.				
1903,	May 6	SHERIDAN, Charles Joseph, clerk to Craggs, Turketine & Co., 52, Coleman Street, E.C.				
1890,	Aug. 6	Shubrook, Arthur Joseph, clerk to J. Shubrook & Co., 9, Gracechurch Street, E.C.				
1903,	Nov. 4	Sier, Horace Evelyn, clerk to Viney, Price & Goodyear, 99, Cheapside, E.C.				
1901,	Aug. 7	SIMPSON, Bernard Willott, clerk to W. B. Peat & Co., 3, Lothbury, E.C.				
1894,	May 2	Simpson, Robert, 420, Salisbury House, London Wall, E.C.				
1901,	May 1	SMITH, Arthur Niemann, B.A., clerk to Deloitte, Dever, Griffiths & Co., 4, Loth- bury, E.C.				
1887,	Aug. 3	SMITH, Arthur William, 22, Great Winchester Street, E.C.				
1898,	May 4	SMITH, Hubert Lanphier, clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.				
1899,	May 3	SMITH, Shirley, clerk to Crewdson, Youatt & Howard, 17, Coleman Street, E.C.				
1904,	Feb. 3	SMITH, Stanley George, 10, Stamford Mansions, Stamford Grove East, Upper Clapton, N.E.				
1896,	Nov. 4	SNEATH, William Cecil, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.				
1880,	May 11	SPENCER, Frank, † 2 Feb. 1880; 20, Broad Street Avenue, E.C.				
1903,	Aug. 5	Spencer, Maurice Charles, clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.				
1904,	Feb. 3	Spink, John Harold, 17, Maitland Park Road, Haverstock Hill, N.W.				

LONDON—continued.

	Associates not in Practice.						
DATE OF ADMISSION TO MEMBERSHIP							
		STAFF, Henry George, 19, Weston Park, Crouch End, N.					
1898,	Feb. 2	STEPHENSON, Frederick Walter, B.A., 46, Ennismore Gardens, S.W.					
1902,	Aug. 6	STEVENS, Leonard Ridsdale, clerk to Ford, Rhodes & Ford, 81, Cannon Street, E.C.					
1904,	Mar. 14	STOKER, Irving Noel Thornley, clerk to Westcott, Maskall & Co., 99, Gresham Street, E.C.					
1904,	Mar. 2	STONE, William Bayford, M.A., clerk to Cash, Stone & Co., 90, Cannon Street, E.C.					
1903,	Aug. 5	Stow, David Fenwick, clerk to Arthur J. Hill, Vellacott & Co., 1, Finsbury Circus, E.C.					
1903,	Nov. 1	STRINGER, Ernest Harper, clerk to Trenow & Heisch, 18, St. Helen's Place, E.C.					
1902,	Aug. 6	STURGES, Henry Holton, Junr., clerk to G. Harber, 2, Guildhall Chambers, Basinghall Street, E.C.					
1880,	June 29	STYLES, John Birchmore, clerk to Turquand, Youngs & Co., 41, Coleman Street, E.C.					
1903,	Nov. 4	SUNLEY, Henry, clerk to W. Sunley, 16 & 17, Devonshire Square, E.C.					
1904,	Feb. 3	Swinnerton, George Ernest, clerk to Frank Hyland & Riches, 81, Cannon Street, E.C.					
1895,	Nov. 6	Symmons, George Vincent, clerk to Arthur Goddard & Co., 46 & 47, London Wall, E.C.					
1893,	May 10	TATE, John Moyer, clerk to Henry Brown & Son, 36, Victoria Street, S.W.					
1895,	May 1	TAYLOR, John Stirling, clerk to L. H. Lemon, 32, King Street, Cheapside, E.C.					
1880,	June 29	Taylor, William Emuss, 105, Winchester House, Old Broad Street, E.C.					
1899,	Feb. 1	TAYLOR, William Peirson, clerk to Tribe, Clarke, Painter & Co., 19, Coleman Street, E.C.					
1894,	Aug. 1	THOMAS, Harry, 56, Winchester House, Old Broad Street, E.C.					

LONDON—continued.

Associates not in Practice.	
DATE OF ADMISSION TO MEMBERSHIP	
1901, May 1 Thomson, Godfrey Heathcote, clerk to Franci Nicholls, White & Co., 14, Old Jewr Chambers, E.C.	
1901, Nov. 6 THORNTON, Reginald Walker, 63, Colema Street, E.C.	n
1902, Feb. 25 THURGOOD, Alfred Nash, clerk to Westcott Maskall & Co., 99, Gresham Street, E.C.	j,
1904, Feb. 3 THURSTON, John Woodhouse, clerk to Evans Peirson & Co., Portland House, Basingha Street, E.C.	
1897, Aug. 4 Thynne, George Augustus Carteret, B.A., 67 Eaton Place, S.W.	7,
1880, May 11 Tiddy, Samuel Vesey, † 18 Apr. 1871; clerk t James & Edwards, 5, Coleman Street, E.C.	
1904, Feb. 3 Todd, Gerald Frederick, clerk to G. N. Read Son & Co., 44, Gresham Street, E.C.	l,
1892, Feb. 3 TOLLIT, Frederick Stanley, 5, Essex Cour Middle Temple, E.C.	t,
1894, Feb. 7 Tomlinson, Thomas Sturge, 6, St. Edmund Terrace, Regent's Park, N.W.	's
1903, Feb. 4 Tucker, Arthur Henry, clerk to J. D. A. Norris, Suffolk House, Laurence Pountne Hill, E.C.	
1890, Feb. 5 TURNER, William Albert, 85, Gracechurc Street, E.C.	h
1888, Feb. 1 TYACKE, Richard Andrew, 49, Chancery Land W.C.	Э,
1900, Feb. 7 URWIN, Michael, clerk to Deloitte, Deve Griffiths & Co., 4, Lothbury, E.C.	r,
1900, Feb. 7 VAN DE LINDE, Frederick Gérard, clerk t Gérard van de Linde & Son, 50, Gracechure	
Street, E.C.	
1902, Feb. 5 VAN DE LINDE, Henry Arthur, clerk to Gérar van de Linde & Son, 50, Gracechurc Street, E.C.	h
1900, Aug. 22 VINCENT, Joseph Walter, clerk to Price Waterhouse & Co., 3, Frederick's Place Old Jewry, E.C.	e, e,

LONDON—continued.

Associates not in Practice.							
DATE OF ADMISSION TO MEMBERSHIP							
1904, Feb. 3	Viney, Walter Ewart, clerk to Black, Geoghegan & Till, 8, Old Jewry, E.C.						
1901, Feb. 6	Waite, William Henry, Junr., 43, Elgin Avenue, Maida Vale, W.						
1897, Aug. 4	Wakley, Archibald, 76A, Westbourne Grove, Bayswater, W.						
1896, Feb. 5	Walker, Charles Stanley, 21, Kilburn Priory, N.W.						
1881, Jan. 12	Walker, James Alexander, 33, Waldegrave Road, Upper Norwood, S.E.						
1900, Aug. 1	Wallis, George Cooper Arthur Cecil Loscombe, clerk to James Fraser & Sons, Langthorn House, 31, Copthall Avenue, E.C.						
1902, Feb. 5	Walshe, Holwell Hely Hutchinson, clerk to Cooper Brothers & Co., 14, George Street, Mansion House, E.C.						
1890, Feb. 5	Walters, Norman Clayton, Artillery Mansions, Westminster, S.W.						
1903, Aug. 5	Waterhouse, Nicholas Edwin, B.A., clerk to Price, Waterhouse & Co., 3, Frederick's Place, Old Jewry, E.C.						
1901, Feb. 6	Weatherley, Charles Frederick, clerk to P. L. Ellis, Maw & Co., 268 to 270, Salisbury House, London Wall, E.C.						
1901, Feb. 6	Weatherley, Louis Henry, clerk to Cooper Brothers & Co., 14, George Street, Man- sion House, E.C.						
1901, Aug. 7	Weatherstone, Herbert, clerk to Welton, Jones & Co., 5, Moorgate Street, E.C.						
1891, Feb. 4	Webster, Percy Joseph, "Haseley," 12, Drayton Green Road, West Ealing, W.						
1895, May 1	Westron, Charles William, 11, Throgmorton Avenue, E.C.						
1880, July 21	Wheeler, Samuel, 3, King's Bench Walk, Temple, E.C.						
1903, Feb. 4	Wheldon, William Cropper, 13, Hillmarton Road, Camden Road, N.						

LONDON—continued.

DATE OF	ADMI		
1903,	May	6	WHITEHILL, Bertram William Mayell, clerk to F. P. Walter & Co., 16, Basinghall Street, E.C.
1895,	Feb.	6	Whittle, Edward Alfred, clerk to Turquand, Youngs & Co., 41, Coleman Street, E.C.
1903,	Feb.	4	Wickham, Harry Turberville, clerk to Bolton, Pitt & Breden, 140, Leadenhall Street, E.C.
, 1903,	Feb.	16	Wigfield, Alan Eskholme, 3, Filey Avenue, Stamford Hill, N.
1899,	May	3	Wightman, Herbert Osborne, clerk to E. Littlejohn, Wilson & Co., 20, Bucklersbury, E.C.
1903,	Aug.	5	Wild, Ernest William, clerk to Price, Water- house & Co., 3, Frederick's Place, Old Jewry, E.C.
1903,	Feb.	4	WILDASH, George Frederick, clerk to Pannell & Co., 13, Basinghall Street, E.C.
1904,	Feb.	3	Wilks, Frank Stanley, clerk to Bourner, Bullock, Andrew & Co., Bush Lane House, Cannon Street, E.C.
1902,	Aug.	6	WILLIAMS, Leonard Pascoe, clerk to Turquand, Youngs & Co., 41, Coleman Street, E.C.
1891,	Feb.	4	Wilson, Lorraine, Drapers' Hall, Throgmorton Street, E.C.
1901,	May	1	WINDER, Walter, Kent House, Walm Lane, Cricklewood, N.W.
1883,	Feb.	7	WOODHOUSE, Lister, Westminster City Hall, Charing Cross Road, W.C.
1901,	Feb.	6	WOODTHORPE, John Brinkler, clerk to Wood- thorpe, Bevan & Co., Leadenhall Buildings, Leadenhall Street, E.C.
1904,	May	4	WOODTHORPE, William Ernest, clerk to Wood- thorpe, Bevan & Co., Leadenhall Buildings, Leadenhall Street, E.C.
1903,	Feb.	4	WRIGHT, Edmund Cecil, 75, Larkhall Rise, Clapham, S.W.

LONDON—continued.

1902. Feb. 5

Associates not in Practice.

			associates not in Tractice.
DATE OF	ADMI MBERS		
1903, Aug. 5			WRIGHT, George Maurice, clerk to Hibberd, Bull & Co., 30, Coleman Street, E.C.
1887,	Feb.	2	Wright, Wilson, 19 & 20, Union Bank Buildings, Holborn Circus, E.C.
1901,	Aug.	7	WYLLIE, John Shaw, clerk to Deloitte, Dever, Griffiths & Co., 4, Lothbury, E.C.

& Co., 5, Moorgate Street, E.C.

1899, Feb. 1 YOUATT, Gerald, clerk to Crewdson, Youatt & Howard, 17, Coleman Street, E.C.

WYNN, Allan Herbert, clerk to Welton, Jones

LONGTON. Staffordshire.

Associates in Practice.

1894,	Aug.	1	BLADEN,	Joseph	Clement,	(Bourner,	Bullock
			& Co.),	22, Mar	ket Street.		

1883, Aug. 1 BOURNER, Arthur Charles, (Bourner, Bullock & Co.), 22, Market Street.

1891, Feb. 4 Bullock, Charles Ernest, (Bourner, Bullock & Co.), 22, Market Street.

1888, Aug. 1 CLARK, Richard Ecroyd, (Bourner, Bullock & Co.), 22, Market Street.

LOUGHBOROUGH. Leicestershire.

Fellows.

1884, Aug. 6 Hopps, John Alfred, F.C.A. 3 Feb. 1892; (Hopps & Bankart), 4, High Street.

1880, May 11 WILSHERE, Herbert William, § 28 Dec. 1877; F.C.A. 14 Jan. 1903, Bank Chambers.

Associate in Practice.

1889, Feb. 6 Bankart, George Spencer, (Hopps & Bankart), 4, High Street.

LOWESTOFT. Suffolk.

Fellows.

DATE OF ADMISSION TO MEMBERSHIP

1880, May 11 BLAKE, Lovewell, § 1 Feb. 1872; F.C.A. 22 Sep. 1880; (Lovewell Blake & Co.), 148, High Street.

1894, Feb. 7 Hurr, James, F.C.A. 6 Aug. 1902; (Lovewell Blake & Co.), 148, High Street.

1893, Aug. 2 LARK, Albert Ernest James, F.C.A. 3 Aug. 1898; (Lovewell Blake & Co.), 148, High Street.

Associates in Practice.

1898, Aug. 3 Flower, William Tacon, (Lovewell Blake & Co.), 148, High Street.

1902, Feb. 5 SAYER, Herbert, 40, London Road.

LUTON. Bedfordshire.

Fellow.

1893, Nov. 1 Crew, Bernardo Thomas; F.C.A. 7 Aug. 1901.

Associates in Practice.

1902, Aug. 6 ODELL, Oswald Facer, (Odell & Tyndall), 36, Castle Street.

1901, Feb. 6 Tyndall, Edward Warren, (Odell & Tyndall), 36, Castle Street.

MACCLESFIELD. Cheshire.

Associate in Practice.

1899, Feb. 1 BRIGGS, Stanley Bruce, (Ibeson & Briggs), 76, Derby Street.

Associates not in Practice.

1896, Feb. 5 HERRINGSHAW, John William, Town Hall.

1889, Feb. 6 Hick, Albert Henry, "Belle Grove," Park Lane.

MAIDSTONE. Kent.

Fellow.

1884, Feb. 6 HYLAND, Frank, F.C.A. 1 Nov. 1899; (Frank Hyland & Riches), West Borough Chambers.

MANCHESTER. Lancashire.

Fellows

	Fellows.
DATE OF ADMISSION TO MEMBERSHIP	
1884, Apr. 2	APPLEBY, William, (Appleby & Wood), 40-43, Deansgate Arcade.
1880, Nov. 3	^a Ashton, John, clerk to Ashton & Campbell, 46, Market Street.
1880, May 11	ASHWORTH, William, ** 5 July 1875; ¶ 7 Mar. 1879; (Ashworth, Mosley & Co.), 45, Spring Gardens.
1885, July 4	BLACK, Richard, 20, Edge Lane, Chorlton-cum-Hardy.
1886, May 5	BLAKEY, James, F.C.A. 6 Feb. 1901; (Butcher, Litton & Pownall), 42, Spring Gardens.
1881, Apr. 6	Blow, Alfred Lister, F.C.A. 1 Feb. 1888; (Josolyne, Miles & Blow), 21, Spring Gardens.
1880, Sep. 22	Boardman, James, F.C.A. 6 Dec. 1882; (James Boardman & Co.), Marsden Chambers, 10, Marsden Street.
1888, May 2	Brewis, Arthur Stephen, F.C.A. 4 May, 1904; (Thomas Horsfield & Co.), 60, King Street.
1880, May 11	Bridgford, Frederick, ¶ 16 Feb. 1871; (J. R. Bridgford & Sons), 28, Cross Street.
1880, May 11	BRIDGFORD, Sir Robert, K.C.B., ¶ 16 Feb. 1871; (J. R. Bridgford & Sons), 28, Cross Street.
1880, Sep. 22	Broderick, Lonsdale, (Broderick, Boardman & Co.), 104, King Street.
1884, Mar. 5	Brown, Benjamin, Carlton Buildings, 17, Cooper Street.
1880, May 11	Browning, Thomas, ©; ¶ 16 Feb. 1871; 18, Booth Street.
1889, Aug. 7	Butterfield, John, (Butterfield & Hartman), 3, North Parade.
1893, Aug. 2	CARTER, Roger Neale, F.C.A. 14 Jan. 1903; (Carter & Chaloner), 16, Kennedy Street.
1888, Aug. 1	CHARLESWORTH, Arthur, F.C.A. 3 Feb. 1904 77, King Street.

a Not in Practice

MANCHESTER—continued.

Fellows.

	F ADMISSION EMBERSHIP	
1893,	Feb. 1	COLLIER, Bennett, F.C.A. 2 Feb. 1898; (Edwin Collier & Co.), 62, King Street.
1892,	Feb. 3	COUTTS, Robert Milne, F.C.A. 3 Feb. 1904; (Nasmith, Coutts & Co.), 40, Brazennose Street.
	May 11	CREWDSON, Ernest, † 9 May 1877; F.C.A. 29 June 1880; (Jones, Crewdson & Youatt), 7, Norfolk Street.
1885,	Aug. 5	Dann, John, F.C.A. 7 May, 1902; (Middleton, Dann & Co.), Marsden Chambers, 10, Marsden Street.
1887,	May 4	Dearden, William, F.C.A. 1 Feb. 1899; (Thomas Horsfield & Co.), 60, King Street.
1898,	Feb. 2	Edwards, Ernest Booth, F.C.A. 13 Jan. 1904; (Edwards & Leach), 67, Mosley Street.
1880,	May 11	GARNETT, John Philip, ** 7 Feb. 1876; F.C.A. 7 June 1882; (David Smith, Garnett & Co.), 22, Booth Street.
1894,	Feb. 7	GILLIES, Andrew Archer, 46, Brown Street.
1880,	May 11	Graham, John Joseph, ¶ 23 Apr. 1872; (John J. Graham & Co.), 77, King Street.
1880,	Sep. 22	Gregory, Theodore, (Morris, Gregory, Holmes & Hansford), 32, York Street.
1880,	May 11	GUTHRIE, Edwin, & ; (Edwin Guthrie & Co.), 71, King Street.
1880,	May 11	HALLIDAY, John Edward, &; ** 5 June 1877; ¶ 11 May 1880; (Halliday, Pearson & Co.), District Bank Chambers, 13, Spring Gardens.
1887,	Mar. 2	Hampson, Ernest, F.C.A. 2 Nov. 1898; 18, Cleveland Buildings, 94, Market Street.
1880,	May 11	Handley, Thomas William, § 24 Feb. 1875; ** 7 Feb. 1876; ¶ 21 Jan. 1879; (Handley & Wilde), 4A, Booth Street.
1887,	May 4	HARGREAVES, Frederick Augustus, F.C.A. 4 Nov. 1896; (Rawlinson & Hargreaves), 12, Exchange Street.
1888,	May 2	HARTMAN, Henry Frederick, F.C.A. 1 Aug. 1894; (Butterfield & Hartman), 3, North Parade.

MANCHESTER—continued.

Fellows

		Fellows.
	ADMISSION MBERSHIP	
1890,	Feb. 5	HAWORTH, George Edward, F.C.A. 5 Feb. 1896; (Murgatroyd, Shuttleworth & Haworth), Duchy Chambers, Clarence Street.
1880,	May 11	HAWORTH, Robert Chester, ¶ 7 July 1871; (Robt. C. & Hy. Haworth & Co.), 19, Cooper Street.
1882,	Dec. 6	HENRY, Alfred, (Henry & Gillott), 13, South King Street.
1895,	Feb. 6	Higson, Percy, F.C.A. 6 Feb. 1901; (Butcher, Litton & Pownall), 42, Spring Gardens.
1881,	Jan. 5	Holmes, Edmund Sykes, F.C.A. 5 Feb. 1890; (Morris, Gregory, Holmes & Hansford), 32, York Street.
1880,	May 11	Horsfield, Thomas, ** 3 Feb. 1880; F.C.A. 4 May 1887; (Thomas Horsfield & Co.), 60, King Street.
1880,	Oct. 6	IBESON, George, F.C.A. 7 Aug. 1889; 14, Tower Chambers, Spring Gardens.
1883,	Mar. 7	Jackson, John, F.C.A. 15 Jan. 1902; (Edwin Guthrie & Co.), 71, King Street.
1881,	Dec. 7	JOHNSTON, Thomas, F.C.A. 3 Feb. 1897; (Thos. Johnston & Co.), 63, Brown Street.
1892,	Aug. 3	Jones, James Wheatley, F.C.A. 4 May, 1904; (Robt. C. and Hy. Haworth & Co.), 19, Cooper Street.
1880,	May 11	Jones, Theodore Brooke, *20 Nov. 1870; (Jones, Crewdson & Youatt), 7, Norfolk Street.
1880,	May 11	Kidson, Herbert, ¶ 5 July 1875; (Kidsons, Taylor & Critchley), 6, St. James's Square.
1880,	May 11	KNIGHT, George Jepson, § 28 July 1875; F.C.A. 5 Jan. 1881; 19, Chapel Walks.
1880,	May 11	Lees, John Edward, ¶ 7 July 1871; (John-E. Lees & Co.), 5, St. James's Square.
1880,	May 11	LITTON, John George, ** 31 Mar. 1879; F.C.A. 5 May 1886; (Butcher, Litton & Pownall), 42, Spring Gardens.
1880,	May 11	McNaught, Robert, ** 11 May, 1880; F.C.A. 7 May, 1902; (Robert McNaught & Gibson), Bindloss Chambers, 4, Chapel Walks.

MANCHESTER—continued.

		Fellows.
	ADMISSION MBERSHIP	
1880,	May 11	Marshall, Edwin Whitehead, § 8 Mar. 1872; F.C.A. 4 Aug. 1880; (Marshall, Gibbon & Co.), 38, Barton Arcade.
1880,	May 11	Mather, John, ¶ 16 Feb. 1871; (Parkinson, Mather & Co.), 8, King Street.
1880,	May 11	MIDDLETON, Thomas Chantler, ** 23 Apr. 1880, F.C.A. 7 May 1902; (Middleton, Dann & Co.), Marsden Chambers, 10, Marsden Street.
1881,	Mar. 9	Miles, Algernon Osmond, &; F.C.A. 1 Feb. 1888; (Josolyne, Miles & Blow), 21, Spring Gardens.
1880,	May 11	MILLER, Robert Ferguson, † 28 Apr. 1875; * 31 July 1878; (R. F. Miller & Co.), 16, Kennedy Street.
1880,	May 11	MOTTERSHEAD, Thomas, ** 7 July 1871; ¶ 5 April 1878; (Thos. Mottershead & Co.), Bindloss Chambers, 4, Chapel Walks.
1883,	Oct. 3	Murgatroyd, Frederick, F.C.A. 6 Feb. 1895; (Murgatroyd, Shuttleworth & Haworth), Duchy Chambers, Clarence Street.
1880,	May 11	^a Murray, Adam, C; ¶ 15 Feb. 1871; Hazeldean, Kersal.
1880,	May 11	Nairne, William Henry, § 20 Aug. 1875; F.C.A. 29 June 1880; (Nairne & Son), Rational Buildings, 64, Bridge Street, Deansgate.
1881,	Apr. 6	Nasmith, Charles William, F.C.A. 2 May 1888; (Nasmith, Coutts & Co.), 40, Brazennose Street.
1880,	May 11	^a Neild, Charles, ¶ 7 July 1871; 19, Chapel Walks.
1892,	Feb. 3	Nixon, Alfred, F.C.A. 4 May 1892; 31, Victoria Buildings, Deansgate.
1899,	May 3	OSWALD, Robert, F.C.A. 4 May, 1904; (Halliday, Pearson & Co.), District Bank Chambers, 13, Spring Gardens.
1890,	Aug. 6	Page, Alfred, F.C.A. 5 Feb. 1896; (Josolyne, Miles & Blow), 21, Spring Gardens.

a Not in Practice.

MANCHESTER—continued.

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	ADMISSION MBERSHIP	
1880,	May 11	Pearson, Stanley, ** 3 July 1877; ¶ 11 May 1880; (Halliday, Pearson & Co.), District Bank Chambers, 13, Spring Gardens.
1880,	May 11	PILLING, Thomas, ** 14 Mar. 1879; F.C.A. 6 Feb. 1889; (Pilling & Co.), 2, Clarence Buildings, Booth Street.
1887,	Feb. 2	Pollitt, Joseph Wharton, F.C.A. 7 May 1890; 7, Pall Mall.
1880,	May 11	Popplewell, Alfred Paul, ** 3 Feb. 1873; ¶ 19 Dec. 1878; (F. W. Popplewell, Son & Kenyon), 2, St. James's Square.
1886,	Feb. 3	Pownall, Alfred Herbert, F.C.A. 5 May 1886; (Butcher, Litton & Pownall), 42, Spring Gardens.
1881,	June 1	ROBERTSON, John, F.C.A. 2 May 1900; (Parkinson, Mather & Co.), 8, King Street.
1893,	Nov. 1	Russell, George Henry, (G. H. Russell & Son), 1, Fennel Street.
1893,	May 10	Samuels, Lawrence Lancelot, F.C.A. 6 Nov. 1901; (Jones, Crewdson & Youatt), 7, Norfolk Street.
1880,	May 11	SCOTT, Frederick, ** 3 Jan. 1879; F.C.A. 1 Aug. 1888; (Fred Scott, Morris & Co.), Temple Chambers, 33, Brazennose Street.
1890,	Feb. 5	SHUTTLEWORTH, Alfred, F.C.A. 5 Feb. 1896; (Murgatroyd, Shuttleworth & Haworth), Duchy Chambers, Clarence Street.
1886,	Nov. 3	SMETHURST, Thomas, F.C.A. 6 Feb. 1895; (Thomas Smethurst & Co.), Prince's Chambers, 26, Pall Mall.
1880,	May 11	Smith, David, ¶ 16 Feb. 1871; (David Smith, Garnett & Co.), 22, Booth Street.
1895,	May 1	SPENCER, Norman, (N. Spencer & Co.), 15, High Street.
1880,	May 11	STOCKWELL, Richard Boardman, ** 3 April 1880; F.C.A. 1 Feb. 1893; (Stockwell & Williamson), 52, Brown Street.
1894,	Feb. 7	SWANWICK, Philip Gibbons, 64, Cross Street.

MANCHESTER—continued.

1889,

May 1

		Fellows.
	F ADMISSION MBERSHIP	
- 1880,	May 11	Tongue, Alfred, ** 24 July 1879; F.C.A. 2 May 1888; (Alfred Tongue & Co.), 86, King Street.
1893,	Nov. 1	TROTTER, John Townley, (J. Townley Trotter & Co.), York Chambers, 27, Brazennose Street.
1880,	May 11	Wade, Charles Henry, &; (C. H. Wade & Co.), 37, Cross Street.
1884.	Feb. 6	Wainwright, Joel, (Wainwright, Son & Co.), 8, King Street.
1880,	May 11	Walker, Edward Woods, ** 3 Feb. 1880; F.C.A. 9 Mar. 1881; 25, Cross Street.
1886,	Aug. 4	WARD, George, F.C.A. 2 Feb. 1898; (Mark Ogden & Ward), Stafford Chambers, 14, Brown Street.
1880,	Sep. 22	WHITAKER, William, 86, King Street.
1880,	May 11	WILLIAMS, Emanuel, ¶ 25 Jan. 1878; 12, Norfolk Street.
1880,	May 11	WILLIAMSON, George, ¶ 3 April 1876; Westminster Buildings, 37, Brown Street.
1880,	June 29	Williamson, Harry, F.C.A. 5 Feb. 1890; (Stockwell & Williamson), 52, Brown Street.
1894,	Feb. 7	Womersley, Frederick, 53, Brown Street.
1894,	Nov. 7	Wood, Thomas, (Appleby & Wood), 40-43, Deansgate Arcade.
1895,	Nov. 6	WOOLLEY, Frederick Tinker, F.C.A. 15 Jan. 1902; (Edwin Guthrie & Co.), 71, King Street.
1893,	May 10	YOUATT, Frank, F.C.A. 6 Nov. 1901; (Jones, Crewdson & Youatt), 7, Norfolk Street.
		Associates in Practice.
1886,	Aug. 4	ABBOTT, Frank Sharp, (David Smith, Garnett & Co.), 22, Booth Street.
1881,	Apr. 6	Affleck, Joseph, 22, Tib Lane, Cross Street.

ALDRED, John Carter, (Thomas Aldred & Son),

88, Mosley Street.

MANCHESTER—continued.

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Associates	ın	Practice

			Associates in Practice.
DATE OF ADMISSION TO MEMBERSHIP			
1893,	Aug.	2	BARDSLEY, James Hickey, (Thomas Horsfield & Co.), 60, King Street.
1886,	Nov.	3	Baskerville, George, (Newton & Baskerville), 69, Bridge Street.
1895,	Nov.	6	BAWDEN, William Alfred, (Bawden, Smiles & Co.), 37, Cross Street.
1886,	Nov.	3	Bayley, Joseph Henry, (Bayley, Wood & Co.), Massey Chambers, 6, Booth Street.
1896,	Nov.	4	Bazley, Thomas Albert, (T. A. & H. Bazley), 40, Kennedy Street.
1903,	Nov.	4	BEAUMONT, Thomas Somerville, 23, Cross Street.
1897,	Feb.	3	Beever & Smith), 17 Cooper Street.
1883,	Nov.	7	Bindloss, Backhouse Hindley, Bindloss Chambers, 4, Chapel Walks, Cross Street.
1893,	Feb.	1	Boardman, Thomas, (Broderick, Boardman & Co.), 104, King Street.
1902,	Aug.	6	Boden, Douglas, 41, Arcade Chambers, St. Mary's Gate.
1892,	Feb.	3	Bolton, William, (W. Bolton & Co.), District Bank Chambers, 13, Spring Gardens.
1903,	Aug.	5	Bowler, John Septimus, (Johnson, Bowler & Co.), Prudential Buildings, 78, King Street.
1881,	Jan.	5	BOYER, Edward Alfred, (E. A. Boyer & Co.), Prince's Chambers, 16, John Dalton Street.
1892,	Nov.	2	BRIDGFORD, Leo Appleton, (J. R. Bridgford & Sons), 28, Cross Street.
1899,	Aug.	1	Briggs, Stanley Bruce, (Ibeson & Briggs), 14, Tower Chambers, Spring Gardens.
1881,	Apr.	6	Brooks, Thomas Burnley, (Burnley Brooks & Co.), 2, Booth Street.
1891,	Feb.	4	Brown, William Charles, (Wainwright, Son & Co.), 8, King Street.
1894,	Feb.	7	Bryan, Percy William, (Williamson & Bryan), Bow Chambers, 55, Cross Street.

MANCHESTER—continued.

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971	1890,	May	7	Burgess, Alfred, (Alfred Burgess & Co.), 4, Chapel Walks.
ŧ	1884,	July	9	Burne, John Robinson, (John R. Burne & Son), 1, St. Peter's Square.
	1895,	Aug.	7	CAMPBELL, Arthur, (Ashton & Campbell), 46, Market Street.
	1882,	Oct.	4	Carse, James Alexander, (John Adamson, Son & Co.), 10, Norfolk Street.
	1891,	Nov.	. 1	CHALONER, Herbert John, (Litchfield & Chaloner), 41, John Dalton Street.
	1894,	Feb.	7	CHALONER, William, (Carter & Chaloner), 16, Kennedy Street.
	1897,	Nov.	3	CHESWORTH, Edmund George, 22, Brazennose Street.
	1893,	Nov.	1	CHORLTON, James, (Marshall, Gibbon & Co.), 38, Barton Arcade.
	1891,	Nov.	4	CLARKE, William Robson, (Clarke, Price- Heywood & Co.), Post Office Chambers, 26, Brown Street,
	1881,	Jan.	5	COOMBES, Henry Basil, York Chambers, 27, Brazennose Street.
	1883,	Feb.	7	COOPER, Colin, (Cooper & Cooper), 33, Princess Street.
	1899,	Feb.	1	COOPER, Edward, (Cooper & Cooper), 33, Princess Street:
	1883,	Apr.	4	COOPER, Frederick, (Cooper & Cooper), 33, Princess Street.
	1888,	Aug.	1	CRITCHLEY, Robert Vicars, (Kidsons, Taylor & Critchley), 6, St. James's Square.
	1900,	Aug.	1	CROFTS, James Charles, (Richard Brutton & Co.), Alliance Buildings, 37, Cross Street.
	1901,	Feb.	6	CROSSLEY, Ernest, (Joseph Crossley & Son), Stanley Chambers, 55, Cross Street.
	1900,	May	2	CROSSLEY, James Arthur, (W. Crossley & Son), Cromwell Buildings, 11, Blackfriars Street.
	1881,	Jan.	26	CROSSLEY, Joseph, (Joseph Crossley & Son), Stanley Chambers, 55, Cross Street.

MANCHESTER—continued.

				21ssociates in Tractice.
1	TO ME			
	1881,		26	Crossley, William, (W. Crossley & Son), Cromwell Buildings, 11, Blackfriars Street.
	1901,	Feb.	6.	DEACON, Alfred Gladstone, (Alfred G. Deacon & Co.), 14, Brown Street.
	1880,		11	De Jongh, Charles, ** 7 Mar. 1879; 3, Spring Gardens.
	1900,	Aug.	1	Eldridge, Barnard Henry Brook, Atlantic Chambers, 7, Brazennose Street.
	1900,	Feb.	7	Emmerson, George, (Josolyne, Miles & Blow), 21, Spring Gardens.
	1895,	Feb.	6	Evans, Harry Hope, (Edwin Collier & Co.), 62, King Street.
	1895,	Nóv.	6	FARNELL, William Burnley, (Astbury, Turner & Co.), 42, Spring Gardens.
	1900,	Nov.	7 .	FARRANT, Percival Curphey Callister, (Stagg & Farrant), 6, Booth Street.
4	1897,	Nov.	3	Ferguson, Harold Stuart, (Ferguson & Hamer), Stafford Chambers, 14, Brown Street.
	1892,	Feb.	3	FOSTER, William, (Robt. C. & Hy. Haworth & Co.), 19, Cooper Street.
	1897,	Aug.	4	Fray, Albert Henry, (Styler, Fray & Whittington), Examiner Buildings, Strutt Street.
	1894,	Feb.	7	GARNETT, Henry Whittaker, (David Smith, Garnett & Co.), 22, Booth Street.
	1896,	Feb.	5	GIBBON, William Stenton, (Peter Thompson, Son & Gibbon), Central Chambers, 40, Brazennose Street.
	1899,	Aug.	2	GILLOTT, Frederick Malin, (Henry & Gillott), 13, South King Street.
	1890,	Feb.	7-	GREENHALGH, Leonard, (Edwin Collier & Co.), 62, King Street.
	1903,	Aug.	5	GREENWOOD, Thomas, (Cooper & Cooper), 33, Princess Street.
	1882,	Apr.	5	Gregson, Peter, 57, Princess Street.
	1893,	Aug.	2	GRIERSON, Albert, 18, Booth Street.
-	1895,	Aug.	, 7	Haley, Henry, (Hodson, Haley & Co.), 20, Cross Street.

MANCHESTER—continued.

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	ADMISSION MBERSHIP	
1886,	Feb. 3	Halsall, Frank, (Ashworth, Mosley & Co.), 45, Spring Gardens.
1902,	Aug. 6	Hamer, Frank, (Ferguson & Hamer), Stafford Chambers, 14, Brown Street.
1899,	May 3	Hansford, Frederick Vernon, (Morris, Gregory, Holmes & Hansford), 32, York Street.
1896,	Feb. 5	HARPER, John, 5, St. James's Square.
1886,	May 5	HESKETH, James Royle, 22, Brazennose Street.
1881,	Jan. 5	Hill, Henry, (John Adamson, Son & Co.), 10, Norfolk Street.
1887,	Feb. 2	HOLLINGBERY, John Kidd, 29, Blackfriars Street.
1902,	May 7	HOLT, James, (Lysons, Holt & Co.), 83, Bridge Street, Deansgate.
1896,	Aug. 5	Hull, Ernest, (Möller & Hull), Queen's Chambers, 5, John Dalton Street.
1897,	Feb. 3	HUMPHREYS, Walter, (Stephen Robinson & Son), 7, Kennedy Street.
1880,	May 11	Ingram, John Aldred, ** 23 Apr. 1880; 37, Plymouth Avenue, Chorlton-on-Medlock.
1899,	Feb. 1	Johnson, Edward Ernest, (Johnson, Bowler & Co.), Prudential Buildings, 78, King Street.
1885,	Nov. 4	Johnson, Stanley Charles, Corn and Produce Exchange.
1899,	Feb. 1	Jolly, Fred Gifford, (W. H Kidson & Son), 6, St. James's Square.
1899,	May 3	JORDAN, Charles, (Vaughan & Jordan), Cleveland Buildings, 94, Market Street.
1896,	Feb. 5	Kelleway, Archibald John, (Josolyne, Miles & Blow), 21, Spring Gardens.
1894,	Aug. 1	KENYON, Bernard Cecil, (F. W. Popplewell, Son & Kenyon), 2, St. James's Square.
1902,	May 7	Kenyon, Walter, 41, Corporation Street.
1890,	Feb. 5	KERR, John, (John Kerr & Howarth), 14A, Faulkner Street.
1903,	Feb. 4	Kidson, Leonard Douglas, (Kidsons, Taylor & Critchley), 6, St. James's Square,

MANCHESTER—continued.

Associates	in	Practice
ASSOCIATES	111	Fractice.

	Associates in Practice.
DATE OF ADMISSION TO MEMBERSHIP	
1896, Feb. 5	Kidson, Robert George Fenn, (W. H. Kidson & Son), 6, St. James's Square.
1880, May 11	Lawton, Edward, ** 21 Jan. 1879; (Edward Lawton & Son), Stafford Chambers, 14, Brown Street.
1882, Nov. 1	Lawton, George Harry, (Edward Lawton & Son), Stafford Chambers, 14, Brown Street.
1904, Feb. 3	Leach, John Bernard, LL.B., B.A., (Edwards & Leach), 67, Mosley Street.
1899, Nov. 1	Lees, John Mayer, (F. Womersley & Co.), 53, Brown Street.
1883, July 4	LITCHFIELD, Charles, (Litchfield & Chaloner), 41, John Dalton Street.
1880, May 11	Lunt, Joseph, ** 6 Nov. 1876; York Chambers, 27, Brazennose Street.
1894, Feb. 7	Lunt, Walter, (Wainwright, Son & Co.), 8, King Street.
1899, Aug. 2	Lysons, Herbert Stewart, (Lysons, Holt & Co.), 83, Bridge Street, Deansgate.
1882, Dec. 6	McIlraith, John Low, (R. F. Miller & Co.), 16, Kennedy Street.
1892, Feb. 3	Marshall, Charles Edwin, (Marshall, Gibbon & Co.), 38, Barton Arcade.
1904, May 4	Marshall, Henry Bertrand, (Marshall, Gibbon & Co.), 38, Barton Arcade.
1885, Aug. 5	MILLER, Hubert, (R. F. Miller & Co.), 16, Kennedy Street.
1890, Feb. 5	Milne, Edward Walmsley, 19, Cranbourne Road, Chorlton-cum-Hardy.
1893, May 10	Mitcheson, George William, (Astbury, Turner & Co.), 42, Spring Gardens.
1892, Feb. 3	Möller, Hermann, (Möller & Hull), Queen's Chambers, 5, John Dalton Street.
1903, May 6	Moorhouse, Herbert Douglas, (Cooper & Cooper), 33, Princess Street.
1880, May 11	Morley, George, § 30 Aug. 1876; 23, Brazen ose Street.

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MANCHESTER—continued.

	Associates in Tractice.
DATE OF ADMISSION TO MEMBERSHIP	
1889, Aug. 7	Morris, John, (Fred. Scott, Morris & Co.), Temple Chambers, 33, Brazennose Street.
1880, May 11	Morris, William Frederick, ** 11 May 1880; 100, King Street.
1880, May 11	MORTIMER, Thomas, ** 7 Mar. 1879; (Thos. Mortimer & Co.), 100, King Street.
1897, Nov. 3	Moss, Tom Williamson, Queen's Chambers, 49, Princess Street.
1902, Feb. 5	MUTH, Carl Otto Gerald, Clarendon Chambers, 14, St. Ann's Square.
1893, Aug. 2	NAYLOR, Henry, (Richard Brutton & Co.), Alliance Buildings, 37, Cross Street.
1904, Feb. 3	NEILD, Francis Edward, (Isaac Neild & Son), 19, Chapel Walks.
1889, Aug. 7	NEWTON, Vivian Llewellyn, (David Smith, Garnett & Co.), 22, Booth Street.
1894, Aug. 1	Orme, George Arthur, (Edwin Guthrie & Co.), 71, King Street.
1881, May 1	Paterson, Edward, (Ashworth, Mosley & Co.), 45, Spring Gardens.
1894, Feb. 7	PRICE-HEYWOOD, Walter Price, (Clarke, Price-Heywood & Co.), Post Office Chambers, 26, Brown Street.
1889, May 1	Provis, Charles William, Junr., (Whittaker & Provis), 3, Mount Street.
1883, Oct. 3	REDFEARN, Abraham, 33 & 34, Mansfield Chambers, St. Ann's Square.
1897, Feb. 3	RICHARDSON, Joseph, (Samuel E. Cottam & Son), 49, Spring Gardens.
1880, Dec. 1	RICHARDSON, William, 1, Princess Street, Albert Square.
1883, Dec. 5	ROBARTS, Richard Radnor, 14, Brown Street.
1899, Aug. 2	ROTHWELL, Sidney, 15, Brazennose Street, and 15, Bridgwater Road, Walkden.
1902, Aug. 6	Russell, Ernest Bethell, (G. H. Russell & Son), 1, Fennel Street.

MANCHESTER—continued.

Associates	in	Practice.

TO MEMBERSHIP	
1889, May 1	RYAN, William Thomas, 24, York Buildings, 33, Mosley Street.
1887, Feb. 2	Scholes, Charles Robert, (C. R. Scholes & Co.), 13, Bull's Head Chambers, Hopwood Avenue.
1882, Apr. 5	SHARPLES, Thomas, (T. Sharples & Co.), 48, Dantzic Street.
1886, May 5	SHAW, William Henry, (Ashworth, Mosley & Co.), 45, Spring Gardens.
1894, Aug. 1	SMILES, William Whiteley, (Bawden, Smiles & Co.), 37, Cross Street.
1880, May 11	SMITH, Edward Ambery, ** 27 May 1879; (Edward Smith & Co.), 30, Brazennose Street.
1900, May 2	SMITH, Ernest, (Rawlinson & Hargreaves), 12, Exchange Street.
1897, Feb. 3	SMITH, William Arthur, (Beever & Smith), 17, Cooper Street.
1895, Feb. 6	Smith, William Egerton, Atlantic Chambers, 7, Brazennose Street.
1899, Aug. 2	Stagg, James Hardwick, (Stagg & Farrant), 6, Booth Street.
1898, May 4	SUTTON, James Blackburn, 5, John Dalton Street.
1887, Feb. 2	Taylor, Samuel, (Kidsons, Taylor & Critchley), 6, St. James's Square.
1893, Nov. 1	TEAGUE, Hubert, (Marshall, Gibbon & Co.), 38, Barton Arcade.
1880, May 11	Thompson, Charles Henry, ** 23 April 1880; (Peter Thompson, Son & Gibbon), Central Chambers, 40, Brazennose Street.
1886, May 5	Todd, James, Prudential Chambers, King Street.
1884, Apr. 2	Tonge, John, 22, Booth Street.
1885, May 6	Turner, Edward Hartley, (Astbury, Turner & Co.), 42, Spring Gardens.
1887, Nov. 2	WAINWRIGHT, Charles Richard, (Wainwright, Son & Co.), 8, King Street.
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MANCHESTER—continued.

	Associates	in	Practice.
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DATE OF TO ME	ADMIS MBERSI		
1886,	May	5	Walkden, Martin Luther, (John Adamson, Son & Co.), 10, Norfolk Street.
1900,	Aug.	1	Walton, Tom, (Walton, Watts & Co.), 104, King Street.
1881,	Jan.	5	WATERWORTH, Thomas, 54, Deansgate Arcade.
1884,	Apr.	2	WHITEHEAD, Alfred Herbert, 132, Broad Street, Pendleton.
1899,	May	3	WHITTAKER, Arthur, Parr's Bank Buildings, 3, York Street.
1891,	May	6 .	WHITTAKER, Edgar Dearden, (Whittaker & Provis), 3, Mount Street.
1882,	Oct.	4	WILDE, Alfred Griffith, (Handley & Wilde), 4A, Booth Street.
1887,	May	4	WILLIAMS, Eli, (Eli Williams & Co.), 75, Princess Street.
1897,	Nov.	3	Williamson, Thomas Bromfield, (Williamson & Bryan), Bow Chambers, 55, Cross Street.
1887,	May	4	Wilson, John, (Williamson, White & Wilson), Westminster Buildings, 37, Brown Street.
1893,	May	10	Wood, William Thorpe, (Bayley, Wood & Co.), Massey Chambers, 6, Booth Street.
1904,	Feb.	3	Worsley, John, (Cooper & Cooper), 33, Princess Street.
1894,	Aug.	1	WRIGHT, Thomas Wagster, (Alfred Tongue & Co.), 86, King Street.
			Associates not in Practice.
1897,	May	5	ALLEN, Arthur Frederick Platt, clerk to Edwin Guthrie & Co., 71, King Street.
1904,	Feb.	3	Anderson, Alexander, "Grasmere," Heaton Chapel.
1903,	May	6	BAYLEY, Hugh, clerk to Edwin Collier & Co., 62, King Street.
1897,	Aug	4	Bell, Joseph, clerk to Parkinson, Mather & Co., 8, King Street.
1897	Feb	3	Bell, William Thew, clerk to Butcher, Litton & Pownall, 42, Spring Gardens.

MANCHESTER—continued.

	ADMISS		
	Dec.		BIRCHAL, James, clerk to J. R. Bridgford & Sons, 28, Cross Street.
1902,	May	7	Bosworth, Harry, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1886,	Nov.	3	Bowman, Isaac, clerk to B. Brown, Carlton Buildings, 17, Cooper Street.
1904,	Feb.	3	Bradburn, John Groves, clerk to Richard Brutton & Co., Alliance Buildings, 37, Cross Street.
1893,	May 1	.0	Brewis, Samuel Walter, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1894,	May	2	Brook, Percy, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1903,	May	6	Brown, Joseph Harold, clerk to Handley & Wilde, 4A, Booth Street.
1902,	Feb.	5	Brown, Roger, 2, Hampshire Street, Cheetham.
1901,	Feb.	6	Browning, Neville Cuthbert, clerk to T. Browning, 18, Booth Street.
1903,	May	6	Buckley, Hugh Aubrey, clerk to Astbury, Turner & Co., 42, Spring Gardens.
1893,	Aug.	2	Bull, Robert Henry, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1888,	Feb.	1	CARR, Walter Henry, clerk to Broderick, Boardman & Co., 104, King Street.
1902,	May	7	CHARNOCK, Herbert, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1904,	Feb.	3	CHISWELL, Richard Muilman, 42, Upper Chorlton Road.
1899,	Aug.	2	CUNLIFFE, Wilfred Slack, clerk to W. Bolton & Co., District Bank Chambers, 13, Spring Gardens.
1898,	Aug.	3	Davies, Oliver, 111, Camp Street, Broughton.
1898,	Aug.	3	Eastwood, Herbert Henry, clerk to David Smith, Garnett & Co., 22, Booth Street.
1898,	Feb.	2	Eccles, Richard Howard, B.A., 2, Mount Street.

MANCHESTER—continued.

		Associates not in Fractice.
	ADMISSIO MBERSHIP	N .
1903,	Feb. 4	FIELDEN, Harry, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1904,	Feb 3	FLETCHER, Stephen, clerk to Jones, Crewdson & Youatt, 7, Norfolk Street.
1901,	Feb. 6	GILL, Samuel Laurence, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1903,	Aug. 5	GRIERSON, Albert, Junr., clerk to A. Grierson, 18, Booth Street.
1887,	Mar. 2	GRUNDY, William Cowley, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1903,	Aug. 5	HALL, George Ellis, clerk to A. A. Gillies, 46, Brown Street.
1896,	Aug. 5	HAMER, John, Junr., 56, Mosley Street.
1903,	May 6	HANDLEY, Arthur Raby, clerk to Handley & Wilde, 4A, Booth Street.
1904,	May 4	Hansford, George Lockyer, clerk to J. J. Graham & Co., 77, King Street.
1902,	Aug. 6	Hill, William Sydney, clerk to John Adamson, Son & Co., 10, Norfolk Street.
1903,	Nov. 4	Horsfield, Ernest, clerk to Thomas Horsfield & Co., 60, King Street,
1900,	Feb. 7	Hudleston, John Dunn, clerk to Marshall, Gibbon & Co., 38, Barton Arcade.
1893,	May 10	Hutton, Walter, clerk to Handley & Wilde, 4a, Booth Street.
1899,	Nov. 1	Jackson, Arthur Church, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1900,	May 2	Jackson, Charles Christopher, clerk to Edwin Guthrie & Co., 71, King Street.
1895,	Aug. 7	JEFFERSON, Alfred Henry, "Laurel Bank," Burton Road, Withington.
1904,	Feb. 3	Kidson, Herbert, Junr., clerk to Kidsons, Taylor, & Critchley, 6, St. James's Square.
1899,	Feb. 1	LISTER, Leonard Charles, clerk to Marshall, Gibbon & Co., 38, Barton Arcade.
1902,	May 7	LORD, Richard Henry, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.

MANCHESTER—continued.

			Associates not in Practice.
TO ME	ADMIS MBERSI		
1899,	May	3	Mackay, Donald Ross, clerk to Jones, Crewdson & Youatt, 7, Norfolk Street.
1903,	Nov.	4	McDougall, George, clerk to David Smith, Garnett & Co., 22, Booth Street.
1892,	May	4	McWilliam, William Henry, clerk to David Smith, Garnett & Co., 22, Booth Street.
1903,	May	6	Mantle, John Dewhirst, 72, Acomb Street, Whitworth Park.
1902,	Aug.	6	Marshall, Harrop, clerk to Kidsons, Taylor & Critchley, 6, St. James's Square.
1901,	Nov.	6	Martin, Alfred, clerk to David Smith, Garnett & Co., 22, Booth Street.
1890,	May	7	Mather, Charles Ernest, clerk to Parkinson, Mather & Co., 8, King Street.
1903,	May	6	MATHER, Walter, "Thorn Lea," Whitefield.
1899,	Feb.	1	Mather & Co., 8, King Street.
1902,	Feb.	5	Matley, Ernest Rathbone, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1891,	Nov.	4	Mellors, George, 18, Exchange Street.
1904,	Feb.	3	MENZIES, Charles Reginald Wood, clerk to Pilling & Co., 2, Clarence Buildings, Booth Street.
1902,	Nov.	5	Miller, Edward, clerk to Williamson, White & Wilson, Westminster Buildings, 37, Brown Street.
1897,	May	5	NEEDHAM, Jeremiah, clerk to Thomas Horsfield & Co., 60, King Street.
1886,	Nov.	3	NUTTALL, Jeffrey Pybus, clerk to Butcher, Litton & Pownall, 42, Spring Gardens.
1886,	May	5	Patterson, Isaac, clerk to Beever & Smith, 17, Cooper Street.
1900,	Feb.	7	Peacock, John Ogden, clerk to Marshall, Gibbon & Co., 38, Barton Arcade.
1903,	Feb.	4	Phillips, William Brooke, clerk to John R. Burne & Son, 1, St. Peter's Square.

MANCHESTER—continued.

DATE OF ADMISSION TO MEMBERSHIP	270014002 HOV IN 27400155.
1902, Aug. 6	RADFORD, Edmund Ashworth, clerk to Alfred Tongue & Co., 86, King Street.
1904, May 4	RIDYARD, John, clerk to Hodson, Haley & Co., 20, Cross Street.
1904, May 4	SKINNER, Colin Marshall, clerk to Jones, Crewdson & Youatt, 7, Norfolk Street.
1901, Aug. 7	SMITH, John Walter Scott, "The Laurels," Plymouth Grove.
1893, May 10	SMITH, Robert, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1903, Feb. 4	Stowell, Leonard, clerk to Jones, Crewdson, & Youatt, 7, Norfolk Street.
1894, Feb. 7	STUBBS, John, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1899, Aug. 2	Taylor, Samuel, clerk to Newton & Baskerville, 69, Bridge Street.
1893, Aug. 2	Tomlinson, Alfred Edward, clerk to J. W. Pollitt, 7, Pall Mall.
1894, May 2	Tonge, Joseph Edward, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
1900, Nov. 7	Travis, John Herbert, 5, Langdale Road, Victoria Park.
1895, Feb. 6	TREVOR, Charles, clerk to Murgatroyd, Shuttleworth & Haworth, Duchy Chambers, Clarence Street.
1898, Nov. 2	VALLANCEY, Charles Richard Arthur, 9, Swinbourne Grove, Withington.
1901, Feb. 6	Vulliamy, Llewelyn Douglas, clerk to Edwin Guthrie & Co., 71, King Street.
1886, Nov. 3	Warburton, Arthur Neville, clerk to Halliday, Pearson & Co., District Bank Chambers, 13, Spring Gardens.
1892, Feb. 3	Williams, Sir William, clerk to David Smith, Garnett & Co., 22, Booth Street.
1903, Feb. 4	Wood, Alfred, clerk to Appleby & Wood, 40-43, Deansgate Arcade.
1886, Aug. 4	Wood, Henry, clerk to Alfred Tongue & Co., 86, King Street.

MANCHESTER—continued.

Associates not in Practice.

DATE	OF	ADMISSION
TO 1	MEM	BERSHIP

- 1904, Feb. 3 WORRALL, Joseph, clerk to Jones, Crewdson & Youatt, 7, Norfolk Street.
- 1897, Aug. 4 WRIGHT, Arthur Samuel, clerk to Halliday, Pearson & Co., District Bank Chambers, 13, Spring Gardens.
- 1892, Feb. 3 WRIGHT, Ernest, clerk to John J. Graham & Co., 77, King Street.
- 1898, Nov. 2 Wrigley, William Fenwick, clerk to Ashworth, Mosley & Co., 45, Spring Gardens.
- 1890, Aug. 6 YEADON, William, 1, Portman Street, Whalley Range.

MANSFIELD. Nottinghamshire.

Associate not in Practice.

1896, Feb. 6 Moore, Frederic Edward, S. John's.

MIDDLESBROUGH. Yorkshire.

Fellows.

- 1880, May 11 ARMSTRONG, John Hobart, † 11 Feb. 1880; F.C.A. 4 Feb. 1885; (Monkhouse, Goddard & Co.), Exchange Place.
- 1887, May 4 FORSTER, Frederic John, F.C.A. 3 Aug. 1892;
 Albert Chambers.
- 1886, Aug. 4 FORSTER, Joseph Angus, F.C.A. 3 Feb. 1597; (W. B. Peat & Co.), Royal Exchange.
- 1891, Nov. 4 HARRISON, Thomas, F.C.A. 1 Feb. 1899; (Monkhouse, Goddard & Co.), Exchange Place.
- 1891, May 6 McBain, Francis, F.C.A. 3 Feb. 1897; (W B. Peat & Co.), Royal Exchange.
- 1886, Aug. 4 NANCARROW, George Bennett, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), Royal Exchange.
- 1880, May 11 PEAT, William Barclay, C; † 24 Apr. 1879; F.C.A. 1 Nov. 1882; (W. B. Peat & Co.), Royal Exchange.
- 1893, Aug. 2 Swan, William, F.C.A. 6 Feb. 1901; (Monkhouse, Goddard & Co.), Exchange Place.

MIDDLESBROUGH—continued.

DATE OF ADMISSION

Associates in Practice.

TO ME	MBERSHIP	
1903,	May 6	CHIPCHASE, Charles, (Hallam, I'Anson & Co.), Post Office Chambers.
1880,	May 11	GILCHRIST, John, § 29 Nov. 1876; (Gilchrist & Tash), Midland Bank Chambers, Exchange Place.
1880,	May 11	Hallam, Alfred, § 24 Nov. 1875; (Hallam, I'Anson & Co.), Post Office Chambers.
1882,	Aug. 2	Hynd, James, 9, Station Road, Redcar.
1897,	Feb. 3	I'Anson, Arthur, (Hallam, I'Anson & Co.), Post Office Chambers.
1899,	Nov. 1	Monkhouse, George Norman, (G. N. Monkhouse & Co.), Exchange Place.
1899,	Aug. 2	Petre, Reginald Bernard, (W. B. Peat & Co.), Royal Exchange.
1887,	Feb. 2	Spence, Albert, 61, Albert Road.
1893,	Feb. 1	Tash, Henry William, (Gilchrist & Tash), Midland Bank Chambers, Exchange Place.
1902,	Nov. 5	THOMPSON, Richard Whaley, 93, Albert Road.

Associate not in Practice.

1892, Nov. 2 Hood, Arthur Gordon, clerk to W. B. Peat & Co., Royal Exchange.

MIDDLETON. Lancashire.

Fellow.

1886, Nov. 3 SMETHURST, Thomas, F.C.A. 6 Feb. 1895; (Thomas Smethurst & Co.), Rochdale Road.

MITCHAM. Surrey.

Associate not in Practice.

1895, Feb. 6 PILLINGER, Charles Edward, 62, Bruce Road.

MOLD. Flintshire.

Associate in Practice.

1896, Nov. 4 FARR, Charles Frederic, County Buildings.

MORECAMBE. Lancashire.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1900, Feb. 7 Hoopen, Alfred Stockdale, (Hooper & Hooper), Liverpool Bank Chambers, Euston Road.

1903, Feb. 4 Hooper, Arnold, (Hooper & Hooper), Liverpool Bank Chambers, Euston Road.

MORLEY, near Leeds. Yorkshire.

Fellow.

1892, Feb. 3 ATKINSON, Walter Crowther, F.C.A. 15 Jan. 1902; (Atkinson & Crowther), 1, Princess Street.

Associate in Practice.

1898, Feb. 2 Crowther, George, (Atkinson & Crowther), 1, Princess Street.

MORPETH. Northumberland.

Fellows.

1881, Oct. 5 GILLESPIE, James John, F.C.A. 2 Feb. 1898; (Gillespie Brothers & Co.), Market Place.

1890, Dec. 1 GILLESPIE, Thomas, (Gillespie Brothers & Co.),
Market Place.

Associates in Practice.

1895, Aug. 7 GILLESPIE, James John, Junr., M.A., LL.B., (Gillespie Brothers & Co.), Market Place.

1886, Nov. 3 Swinney, Thomas, (Gillespie Brothers & Co.),
Market Place.

MORTLAKE, Surrey.

Associate not in Practice.

1901, Feb. 7 PARKINSON, William, 3, Sheen Gate Mansions, Upper Richmond Road.

NELSON. Lancashire.

Fellow.

DATE OF ADMISSION MEMBERSHIP TO

1884, Oct. 1 Proctor, George, F.C.A. 3 Feb. 1897; (Proctor & Proctor), Bank Chambers,

Associate in Practice.

1896, Aug. 5 PROCTOR, Thomas, (Proctor & Proctor), Bank Chambers.

NEWARK. Nottinghamshire.

Associate in Practice.

1884, Aug. 6 Hirst, James Rhodes, (Hirst & White), 22, Castle Gate.

NEWCASTLE-UNDER-LYME. Staffordshire.

Fellow.

1880, Sep. 22 aBullock, Thomas, King Street.

Associates in Practice.

1894, Aug. 1 Bladen, Joseph Clement, (Bourner, Bullock & Co.), 9, Brunswick Street.

1883, Aug. 1 BOURNER, Arthur Charles, (Bourner, Bullock & Co.), 9, Brunswick Street.

1891, Feb. 4 Bullock, Charles Ernest, (Bourner, Bullock & Co.), 9, Brunswick Street.

1888, Aug. 1 CLARK, Richard Ecroyd, (Bourner, Bullock & Co.), 9, Brunswick Street.

1897, Feb. 3 EARL, William Henry, (E. Earl & Son), 2, Queen Street.

NEWCASTLE-UPON-TYNE. Northumberland.

Fellows.

1880, May 11 Armstrong, John Hobart, † 11 Feb. 1880; F.C.A. 4 Feb. 1885; (Monkhouse, Goddard & Co.), St. Nicholas Chambers.

1880, July 21 BOWDEN, Thomas, &; (Thomas Bowden, Son. & Nephew), 42, Mosley Street.

a Not in Practice.

NEWCASTLE-UPON-TYNE—continued.

Fellows.

	ADMISSION MBERSHIP	
1895,	Feb. 6	Bowden, Thomas George, F.C.A. 4 Feb. 1903; (Thomas Bowden, Son & Nephew), 42, Mosley Street.
1880,	Oct. 6	CHALLONER, Thomas Davison, F.C.A. 2 Nov. 1892; 22, Dean Street.
1881,	Jan. 5	FORSTER, William Charlton, F.C.A. 2 Feb. 1898; Erskine Chambers, 13, Grainger Street West.
1888,	May 2	GARDNER, John Andrew, F.C.A. 7 Feb. 1900; (J. A. Gardner & Co.), 44, Dean Street.
1881,	Oct. 5	GILLESPIE, James John, F.C.A. 2 Feb 1898; (Gillespie Brothers & Co.), Union Assurance Buildings, 40, Westgate Road.
1880,	Dec. 1	GILLESPIE, Thomas, (Gillespie Brothers & Co.), Union Assurance Buildings, 40, Westgate Road.
1891,	Nov. 4	Harrison, Thomas, F.C.A. 1 Feb. 1899; (Monkhouse, Goddard & Co.), St. Nicholas Chambers.
1880,	May 11	Holmes, Richard Henry, * 14 Jan. 1874; (Holmes, Spence & Co.), 10, Royal Arcade.
1880,	July 21	OLIVER, James Lorimer, F.C.A. 3 Feb. 1892; Union Chambers, 32, Grainger Street West.
1880,	Oct. 6	Ormond, Richard, (Richard Ormond & Son), 24, Grainger Street West.
1892,	Feb. 3	PRICE, Arthur Woodhouse, F.C.A. 6 Feb. 1901; Drury Lane Chambers, Mosley Street.
1880,	May 11	Sisson, James Arnott, † 2 Feb. 1880; F.C.A. 1 Feb. 1888; (R. W. & J. A. Sisson), 13, Grey Street.
1887,	Nov. 2	Sisson, Richard William, F.C.A. 1 Feb. 1888; (R. W. & J. A. Sisson), 13, Grey Street.
1880,	June 29	SPARKS, Edward, (Edward Sparks & Son), 24, Grainger Street West.
1886,	May 5	Spence, Albert Percy, F.C.A. 7th May 1902; (Holmes, Spence & Co.), 10, Royal Arcade.
1893,	Aug. 2	Swan, William, F.C.A. 6 Feb. 1901; (Monkhouse, Goddard & Co.), St. Nicholas Chambers.

NEWCASTLE-UPON-TYNE—continued.

DATE OF ADMISSION

Fellows.

TO ME	MBERSHIP	
1888,	Nov. 7	Wallace, Thomas, F.C.A. 5 May 1897; (Thomas Bowden, Son & Nephew), 42, Mosley Street.
1891,	Feb. 4	Ward, Percy Farbridge, F.C.A. 2 Nov. 1898; 27, Mosley Street.
1880,	Sep. 22	WINTER, John Martin, (John M. Winter & Sons), 16, Market Street.
		Associates in Practice.
1890,	May 7	ALLDEN, William Frederic, 54, Grey Street.
1890,	Feb. 5	ALLEN, Robert, 24, Grainger Street West.
1901,	Feb. 6	Benson, Cuthbert Tyerman, (John G. Benson & Sons), 12, Grey Street.
1897,	Feb. 3	Benson, John, (John G. Benson & Sons), 12, Grey Street.
1899,	May 3	BLAKEY, William, 71, Westgate Road.
1903,	Nov. 4	Brigham, Malcolm Cowan, Murton Chambers, 8, Grainger Street.
1895,	Nov. 6	CARR, Alfred Ernest, Erskine Chambers, 13, Grainger Street West.
1894,	Aug. 1	CARR, Joseph, 41, Mosley Street.
1894,	Nov. 7	COCKBURN, John, 7, Collingwood Street.
1892,	May 4	COWELL, Charles, 11, Pilgrim Street.
1904,	Feb. 16	DUNFORD, Roy Craig, St. Nicholas Chambers.
1880,	Sep. 22	EYTON, Thomas, County Chambers, Westgate Road.
1902,	May 7	FAIRLEY, William, Murton Chambers, 8, Grainger Street.
1895,	Aug. 7	GILLESPIE, James John, Junr., M.A., LL.B., (Gillespie Brothers & Co.), Union Assurance Buildings, 40, Westgate Road.
1901,	Aug. 7	GLENTON, Arthur Hastings Septimus, (Rycroft & Glenton), Coronation Chambers, 70, Pilgrim Street.
1897,	May 5	Green, John Percy, (Green, Reid, Selby & Co.), Standard Chambers, Neville Street.

NEWCASTLE-UPON-TYNE—continued.

			Associates in Practice.
DATE OF TO MEN	ADMISS IBERSH		
1898,			GUTHRIE, Norman, Prudential Buildings, Mosley Street.
1901,	Aug.	7	HINDMARSH, William George, (Strachan & Co.), 18, Grainger Street West.
1886,	Feb.	3	Kent, Charles William, 6, Mosley Street.
1880,	Nov.	3	Mallett, James, 18, Clayton Street East.
1893,	May 1	.0	Martin, Thrale Coulson, 86, Pilgrim Street.
1895,	May	1	MILLER, Joseph, 32, Blackett Street.
1893,	Aug.	2	NICHOLSON, Joseph Murray, Neville Chambers, 42, Westgate Road.
1898,	Feb.	2	NORTH-SMITH, Stanley, 19, Pilgrim Street.
1893,	Nov.	1	Ormond, William Barkus, (Richard Ormond & Son), 24, Grainger Street West.
1892,	Feb.	3	REID, Edward Mortimer, (Green, Reid, Selby & Co.), Standard Chambers, Neville Street.
1899,	Nov.	1	ROBINSON, Ernest, (John M. Winter & Sons), 16, Market Street.
1899,	Feb.	1	Rose, William, 33, Mosley Street.
1892,	Aug.	3	Rosevear, Herbert Trenouth, 25, Westgate Road.
1893,	Nov.	1	RYCROFT, Wilton Arthur, (Rycroft & Glenton), Coronation Chambers, 70, Pilgrim Street.
1894,	Feb.	7	SPARKS, William, (Edward Sparks & Son), 24, Grainger Street West.
1890,	May	7	STAINTON, Matthew, (Strachan & Co.), 18, Grainger Street West.
1886,	Nov.	3	SWINNEY, Thomas, (Gillespie Brothers & Co.), Union Assurance Buildings, 40, Westgate Road.
1893,	Feb.	1	Thompson, Frederic William, (George Thompson & Son), 1, Newgate Street.
1901,	Feb.	6	WALBANK, John Arthur, 34, Grey Street.
1895,	Feb.	6	WINTER, Frank, (John M. Winter & Sons), 16, Market Street.
1890,	Feb.	5	WINTER, Robert Pearson, (John M. Winter & Sons), 16, Market Street.

NEWCASTLE-UPON-TYNE-continued.

Associates not in Practice.

Associates not in Practice.			
DATE OF TO ME			
1888,	Feb.	1	Allan, John Fairer, 36, Campbell Street.
1899,	Aug.	2	Benington, Harold, c/o Lloyd's Bank, Ltd.
1902,	Feb.	5	Dudley, Bernard, clerk to Holmes, Spence & Co., 10, Royal Arcade.
1897,	Nov.	3	EYTON, Thomas, Junr., clerk to T. Eyton, County Chambers, Westgate Road.
1902,	Feb.	5	GILLESPIE, Richard Henry, clerk to Gillespie Brothers & Co., Union Assurance Buildings, 40, Westgate Road.
1888,	May	2	Graham, John Crown, 18, St. Thomas Street.
1900,	Aug.	1	Hall, Charlton, clerk to Richard Ormond & Son, 24, Grainger Street West.
1903,	May	6	LEATHART, James Gilbert, clerk to R. W. & J. A. Sisson, 13, Grey Street.
1901,	Feb.	6	MERZ, Norbert, The Quarries.
1901,	Nov.	6	MIDDLETON, Robert Walter, clerk to J. L. Oliver, Union Chambers, 32, Grainger Street West.
1903,	Feb.	4	Newton, John Thomas, clerk to John G. Benson & Sons, 12, Grey Street.
1903,	Feb.	4	NIXON, John George, Junr., clerk to Monkhouse, Goddard & Co., St. Nicholas Chambers.
1900,	Feb.	7	OLIVER, James, West Jesmond Villa, Osborne Avenue.
1903,	Nov.	4	Selby, Alexander Prideaux, Standard Chambers, Neville Street.
1893,	Aug.	2	SINCLAIR, Andrew, clerk to Monkhouse, Goddard & Co., St. Nicholas Chambers.

NEWPORT. Monmouthshire.

Fellow.

1894, Feb. 7 HELLYER, Arthur Lee, F.C.A. 15 Jan. 1902; (Ware, Hellyer & Co.), Lloyd's Bank Chambers.

NEWPORT—continued.

Fellows.

DATE	OF	ADMISSION
TO	ME	MRERSHIP

- 1880, Oct. 20 PARSONS, Charles Edward, F.C:A. 5 Aug. 1891; (Charles E. Parsons & Jolliffe), Central Chambers.
- 1888, Feb. 1 Ware, Charles Stancomb, F.C.A. 15 Jan. 1902; (Ware, Hellyer & Co.), Lloyd's Bank Chambers.

Associates in Practice.

- 1896, Nov. 4 FARR, Charles Frederic, Carlton Chambers.
- 1901, Feb. 6 Jolliffe, Charles Gordon, (Charles E. Parsons & Jolliffe), Central Chambers.
- 1895, Nov. 6 MEACOCK, Walter, (Walter Meacock & Co.), Carlton Chambers, 45, High Street.
- 1880, May 11 Slade, Alfred Thomas, † 20 Feb. 1880; (Crawford W. Slade & Co.), 27, High Street.
- 1880, May 11 Slade, Crawford Wall, § 2 July 1872; (Crawford W. Slade & Co.), 27, High Street.

Associate not in Practice.

1904, May 4 Cockcroft, Harry, Tredegar Chambers.

NEWTOWN. Montgomeryshire.

Associate in Practice.

1880, May 11 Rówlands, Benjamin Bennett, § 28 July 1875; 2. Severn Square.

NORTHAMPTON.

Fellows.

- 1887, May 4 BAILEY, Edward, F.C.A. 3 Aug. 1892; (Arthur J. Hill, Vellacott & Co.), Lloyd's Bank Buildings, St. Giles' Square.
- 1880, May 11 HILL, Arthur James, † 19 July 1871; F.C.A.
 23 Sep. 1880; (Arthur J. Hill, Vellacott &
 Co.), Lloyd's Bank Buildings, St. Giles'
 Square.

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NORTHAMPTON—continued.

1880,

Fellows.

		I CIIO W S.
DATE OF ADMISSION TO MEMBERSHIP		
1880,	May 11	PALMER, Augustus Cufaude, § 28 Dec. 1877; F.C.A. 7 Mar. 1883; (A. C. Palmer & Co.), St. Giles' Chambers.
1883,	Aug. 1	STEEDS, Edwin Playster, F.C.A. 4 Aug. 1886; 11A, Abington Street.
1880,	May 11	Vellacott, William Edward, † 2 Apr. 1879; F.C.A. 9 Jan. 1884; (Arthur J. Hill, Vellacott

Associates in Practice.

Square.

1883,	Aug.	1	ALLEN, Frederick William, (A. C. Palmer & Co.), St. Giles' Chambers.
1887,	Mar.	2	Baker, Frank Edwin, (Baker Bros. & Halford), Abington Street.

& Co.), Lloyd's Bank Buildings, St. Giles'

Sep. 22 BAKER, Joseph Henry, (Baker Bros. & Halford), 44, Abington Street.

1887, Aug. 3 Freshwater, Herbert William, (A. C. Palmer & Co.), St. Giles' Chambers.

1898, Feb. 2 Hill, Charles Arthur Tregelles, (Arthur J. Hill, Vellacott & Co.), Lloyd's Bank Buildings, St. Giles' Square.

1882, Mar. 1 LAW, James Edward, Wellington Chambers, 35, Wood Street.

1901, Aug. 7 WOODWARD, James Sherwin, (E. P. Steeds), 11A, Abington Street.

Associate not in Practice.

1904, May 4 PALMER, Harry Claude, clerk to A. C. Palmer & Co., St. Giles' Chambers.

NORTH SHIELDS. Northumberland.

Associate in Practice.

1893, Aug. 2 DAVY, William Henry, 28, Bedford Street.

Associate not in Practice.

1895, May 1 HILL, Alfred Ernest, Cleveland House.

NORWICH. Norfolk.

Fellows.

	ADMISSION MBERSHIP	
1897,	Feb. 3	Bullimore, Thomas, Old Bank of England Court, Queen Street.
1897,	Feb. 3	Culley, Frederick Samuel, Queen Street.
.1880,	May 11	GOULD, Harry Pearce, § 25 Nov. 1874; F.C.A. 9 Mar. 1881; (H. P. Gould & Son), 8, Upper King Street.
	0.	Associates in Practice.

1903,	Feb.	4	Gould, G 8, Uppe	eorge Ro r King St		P. Go	ould & So	n),
1900	Ang.	1	HARMAN.	George	Durant.	The	Capital	&

Counties Bank Chambers, 16, The Walk.

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тотті	NGHAM	
		Fellows.
1880,	Sep. 22	Basden, Duncan Frederic, F.C.A. 2 Aug. 1882; (Mellors, Basden & Mellors), 1, King John's Chambers, Bridlesmith Gate.
1892,	Feb. 3	DERBYSHIRE, Job Nightingale, F.C.A. 5 May 1897; (Derbyshire Brothers), Bentinck Buildings, Wheeler Gate.
.1884,	Oct. 1	DERBYSHIRE, Samuel Patrick, F.C.A. 5 Feb. 1890; (Derbyshire Brothers), Bentinck Buildings, Wheeler Gate.
1885,	Feb. 4	Durose, Arthur, F.C.A. 1 Feb. 1899; (Hubbart & Durose), 10, South Parade.
1887,	May 4	Hamilton, William Robert, F.C.A. 6 Feb. 1895; (W. R. Hamilton & Co.), Armitage Chambers, Victoria Street.
1880,	May 11	Hubbart, Henry Edward, § 7 Jan. 1880; F.C.A. 1 Feb. 1899; (Hubbart & Durose), 10, South Parade.
1880,	May 11	LEMAN, Thomas, § 30 Jan. 1878; F.C.A. 22 Sep. 1880; (Leman & Sons), 1, St. Peters Church Walk.
.1880,	May 11	Mellors, Robert, § 26 Mar. 1872; F.C.A. 7 Mar. 1883; (Mellors, Basden & Mellors), 1, King John's Chambers, Bridlesmith Gate.

NOTTINGHAM—continued.

Fellows.

	ADMISSION	
1887,	Feb. 2	Mellors, Thomas Galland, F.C.A. 3 Feb. 1892; (Mellors, Basden & Mellors), 1, King John's Chambers, Bridlesmith Gate.
1887,	Feb. 2	Sands, Richard, F.C.A. 6 Feb. 1901; (Sands- & Flinders), City Chambers, South Parade.
		Associates in Practice.
1898,	Nov. 2	ATKIN, Francis, Cobden Chambers, Pelham Street.
1894,	Aug. 1	Baggaley, Robert Bartle, (Baggaley & West),. Albion Chambers, King Street.
1901,	Feb. 6	Browne, Ernest Arthur, (Derbyshire Brothers), Bentinck Buildings, Wheeler Gate.
1889,	May 1	CHAMBERLAIN, Arthur John, St. Peter's Church Walk.
1898,	Nov. 2	Cox, Frederick Berridge, Rock House, Basford.
1882,	May 3	Cross, Edward Folkingham, Cobden Chambers,. Pelham Street.
1898,	Nov. 2	FLINDERS, Richard Tookey, (Sands & Flinders), City Chambers, South Parade.
1895,	Feb. 6	GARRY, Henry Stanley, 9, Clipstone Avenue.
1880,	Nov. 3	Gath, Walter, Prudential Buildings, Queen Street.
1880,	May 11	Hall, Samuel, § 30 June 1875; (S. Hall & Son),. Queen's Chambers, King Street.
1899,	Aug. 2	Hall, Samuel Taylor, (S. Hall & Son), Queen's Chambers, King Street.
1898,	Aug. 3	Leivers, Abraham Roberts, (Derbyshire- Brothers), Bentinck Buildings, Wheeler Gate.
1897,	May 5	LEMAN, Frank, (Leman & Sons), 1, St. Peter's Church Walk.
1892,	Nov. 2	LEMAN, Thomas Charles, (Leman & Sons), 1, St. Peter's Church Walk.
1900,	Nov. 7	Mellors, Archibald Galland, (Mellors, Basden & Mellors), 1, King John's Chambers, Bridlesmith Gate.

NOTTINGHAM—continued.

	Associates in Fractice.
DATE OF ADMISSION TO MEMBERSHIP	
1897, Feb. 3	Moore, George McDowell, Burton Buildings, Parliament Street.
1896, Aug. 5	Page, Robert Alexander, (Rogers, Son & Page), Milton Chambers, Milton Street.
1887, Feb. 2	RHODES, Robert Burns, 18, Low Pavement.
1892, Aug. 3	ROGERS, Alfred Charles Woodroffe, (Rogers, Son & Page), Milton Chambers, Milton Street.
1881, June 1	Rogers, Charles, (Rogers, Son & Page), Milton Chambers, Milton Street.
1884, Dec. 3	SACKETT, Edward Gaskell, 1, Middle Pavement.
1893, Nov. 1	SAYWELL, Edmund Isaac, Brougham Chambers, 6, Wheeler Gate.
1894, Nov. 7	Warman, Henry Brasnett, 2, King's Walk.
1903, Feb. 4	West, William John, (Baggaley & West), Albion Chambers, King Street.
A	associates not in Practice.
1902, Feb. 5	HAYWARD, Alfred John, clerk to Hubbart & Durose, 10, South Parade.
1904, Feb. 3	Hill, Sydney Herbert, clerk to Leman & Sons, 1, St. Peter's Church Walk.
1900, Feb. 7	JEFFERIS, George Herbert, clerk to Mellors, Basden & Mellors, 1, King John's Chambers, Bridlesmith Gate.
1897, Feb. 3	KEETLEY, James, clerk to Mellors, Basden & Mellors, 1, King John's Chambers, Bridlesmith Gate.
1901, Feb. 6	Knight, Thomas Crumpton, 1, Oliver Street.
1897, May 5	Merchant, Frank, clerk to A. J. Chamberlain, St. Peter's Church Walk.
1902, Feb. 5	Pain, Charles John, clerk to Hubbart & Durose, 10, South Parade.
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NOTTINGHAM—continued.

DATE OF ADMISSION TO MEMBERSHIP

Associates not in Practice.

1902, Feb. 5 Roe, Alfred Ernest, clerk to Hubbart & Durose,

			10, South Parade.
1899,	Feb.	1	SMIRK, Walter, clerk to A. J. Chamberlain, St. Peter's Church Walk.
1900,	Feb.	7	Stevens, Frederick William, clerk to Mellors, Basden & Mellors, 1, King John's Chambers, Bridlesmith Gate.
1901,	Aug.	7	Taylor, Cecil George, clerk to Leman & Sons, 1, St. Peter's Church Walk.
1903,	Feb.	4	TAYLOR, John Godfrey, clerk to Mellors, Basden & Mellors, 1, King John's Chambers, Bridlesmith Gate.
1904,	Feb.	3	Watts, William Harold, clerk to W. R. Hamilton & Co., Armitage Chambers, Victoria Street.
	1900, 1901, 1903,	1900, Feb. 1901, Aug. 1903, Feb.	1899, Feb. 1 1900, Feb. 7 1901, Aug. 7 1903, Feb. 4 1904, Feb. 3

OLDHAM. Lancashire.

1902, Feb. 5

1889, Nov. 6

Fellows.

Durose, 10, South Parade.

WINKLEY, Horace John, clerk to Hubbart &

ATKINS, John Charles, 19, Queen Street.

1897,	Feb.	3	Berry, John, 27, Union Street.
1898,	Nov.	2	Brierley, John, 24, Clegg Street.
1898,	Aug.	3	Neild, John, (James Hardman & Co.), 9, Church Terrace.
1895,	May	1	Scholes, Jonathan, Retiro Chambers, Yorkshire Street.
1880,	Nov.	3	Shaw, William, 25, Union Street.
1898,	Aug.	3	TAYLOR, Robert, 9, Church Lane.
1881,	Nov.	2	WRIGLEY, Roscoe, (William Wrigley & Son), 9, Clegg Street.

Associates in Practice.

1898,	Aug.	3	HAZLEHURST, Howard Walton, (Hulton & Hazlehurst), 16, Clegg Street.
1907	Ech	3	WRIGLEY Alan (William Wrigley & Son) 9.

1897, Feb. 3 WRIGLEY, Alan, (William Wrigley & Son Clegg Street.

ORE. Sussex.

Associate not in Practice.

DATE OF ADMISSION

TO MEMBERSHIP

1880, Nov. 3 KEARTON, George Henry, "Hurst Dene."

OSWALDTWISTLE, near Accrington. Lancashire.

Fellow.

1880, May 11 SANDEMAN, William, ¶ 5 July 1875; 189, Union Road.

OSWESTRY. Shropshire.

Fellows.

1880, May 11 Coulson, William Watson, § 20 June 1877; F.C.A. 3 Dec. 1884; Oswald Road.

1889, May 1 WILLIAMS, Charles Edmondson, Salop House, Salop Road.

OXFORD.

Fellows.

1893, Aug. 2 HAINES, Charles Frederick, Bank Chambers, 2 & 3, High Street.

1894, Feb. 7 MALLAM, John Stewart, F.C.A. 6 Feb. 1901; 6, Cornmarket Street.

1880, May 11 Preston, Arthur Edwin, § 31 Oct. 1877; F.C.A. 6 Dec. 1882; 55, Cornmarket Street.

Associate in Practice.

1903, Aug. 5 Webb, Herbert John, (Thornton, Webb & Co.), Bank Chambers, Carfax.

Associates not in Practice.

1895, Feb. 6 Elsom, John, clerk to A. E. Preston, 55, Cornmarket Street.

1887, Aug. 3 Wenn, Joseph Henry Hume, clerk to A. E. Preston, 55, Cornmarket Street.

OXSHOTT. Surrey.

Associate not in Practice.

1900, Feb. 7 Morrish, Ralph Stewart, "Oaklands."

PENRITH. Cumberland.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1889, May 1 WATSON, James, (James Watson & Son), King Street.

1890, Aug. 6 Watson, James, Junr., (James Watson & Son), King Street.

PETERBOROUGH. Northamptonshire.

Fellow.

1880, May 11 SMART, John Rich, § 28 Nov. 1877; F.C.A. 6 Feb. 1901; Queen Street.

PINNER. Middlesex.

Associate not in Practice.

1902, Aug. 25 Stone, John Percy, "Woodridings."

PLYMOUTH. Devonshire.

Fellows.

1892, Aug. 3 Bromhead, Robert, F.C.A. 5 Aug. 1903; 11, Princess Square.

1895, Feb. 6 CHAMPNESS, Charles Henry, F.C.A. 6 Nov. 1901; (J. H. Champness, Corderoy & Co.), 5, George Street.

1880, May 11 Champness, John Henry, † 7 Aug. 1878; F.C.A. 4 Aug. 1880; (J. H. Champness, Corderoy & Co.), 5, George Street.

1880, May 11 Luxon, William, § 27 Jan. 1880; F.C.A. 22 Sep. 1880; (William Luxon, West & Co.), Central Exchange.

Associates in Practice.

1899, Feb. 1 BAGNALL, Bernard Thomas, 49, Beechwood Avenue.

1887, May 4 DAWE, Frederick William, (F. W. Dawe, Hicks & Co.), Devon & Cornwall Bank Chambers, Bedford Street.

PLYMOUTH—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1886, May 5 Hicks, George, (F. W. Dawe, Hicks & Co.),
Devon & Cornwall Bank Chambers, Bedford
Street.

1898, Feb. 2 West, Frederic, (William Luxon, West & Co.), Central Exchange.

1900, Aug. 31 WILLOUGHBY, Frederick Courtenay, (Arliss & Willoughby), 28, Westwell Street.

PONTYPRIDD. Glamorganshire.

Associates in Practice.

1891, Nov. 4 Jones, John Griffith, (Jenkins & Jones).

POOLE. Dorsetshire.

Fellow.

1880, July 1 Wheatley, Francis Gwynne, F.C.A. 5 Jan. 1881.

PORTSMOUTH. Hampshire.

Fellows.

1900, Feb. 7 CLOVER, Robert, (Edmonds, Son & Clover), 70, Commercial Road.

1890, Feb. 5 EDMONDS, Ernest, &; F.C.A. 6 Feb. 1895; (Edmonds, Son & Clover), 70, Commercial Road.

Associates in Practice.

1901, Feb. 22 CASEY, Arthur Bertrand, (Thos. H. Casey & Son), Pearl Buildings.

1880, May 11 Casey, Thomas Henry, § 30 Dec. 1878; (Thos. H. Casey & Son), Pearl Buildings.

PORTSMOUTH—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

- 1894, Nov. 7 Hunt, William Frederick James, Cambridge Junction, High Street.
- 1898, Aug. 3 JEFFERY, Albert, Pearl Buildings, Commercial Road.

Associate not in Practice.

1901, Feb. 6 Lowery, Robert Simpson, clerk to Edmonds, Son & Clover, 70, Commercial Road.

PRESTON. Lancashire.

Fellows.

- 1880, Aug. 4 Crane, Thomas Henry, F.C.A. 1 Mar. 1882; (Davies & Crane), 5, Winckley Street.
- 1880, May 11 DAVIES, Henry, § 15 May 1872; F.C.A. 29-June 1880; (Davies & Crane), 5, Winckley Street.
- 1891, Aug. 5 Davies, Walter, F.C.A. 15 Jan. 1902; (Davies-& Crane), 5, Winckley Street.
- 1880, May 11 Moore, William Lewis, ** 18 Apr. 1879; F.C.A. 4 Feb. 1885; 32, Ribblesdale Place.
- 1892, Feb. 3 SMALLEY, Robert Edwin, F.C.A. 1 Feb. 1899; (Moore & Smalley), 9, Chapel Street.
- 1880, May 11 Thorp, Titus, ** 27 May 1879; F.C.A. 1 Aug. 1883; (Titus Thorp & Ainsworth), 11, Winckley Street.

- 1886, Aug. 4 AINSWORTH, William Houghton, (Titus Thorp & Ainsworth), 11, Winckley Street.
- 1901, Feb. 6 BEE, Henry Parker, (T. & H. P. Bee), 13. Chapel Street.
- 1883, Aug. 1 BEE, Thomas, (T. & H. P. Bee), 13, Chapel Street.
- 1884, Jan. 9 Rushton, Thomas, (Rushton & Toulmin), 45, Fishergate.

PRESTON—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

- 1896. May 6 SWARBRICK, William Ignatius, 4, Chapel Street.
- 1886, May 5 Todd, James, 3, Winckley Square.
- 1899, Feb. 1 TOULMIN, George Fisher, (Rushton & Toulmin), 45. Fishergate.
- 1899, Aug. 2 WILLMOTH, Walter John, 53, Lune Street.

Associates not in Practice.

- 1904, Feb. 3 BAILEY, Thomas Henry, clerk to Moore & Smalley, 9, Chapel Street.
- 1901, May 1 BOND, Sydney Hubert, clerk to Titus Thorp & Ainsworth, 11, Winckley Street.
- 1903, May DRYDEN, Ronald, clerk to Titus Thorp & Ainsworth, 11, Winckley Street.
- 1901, May 1 GRIFFITHS, Nöel Marshall, 19, Frenchwood Street.
- 1904, Feb. 3 HARDING, John Charles, 1, Ribblesdale Place.
- 1883, Nov. 7 HORNBY, Richard, clerk to Davies & Crane, 5, Winckley Street.
- 1903, Mar. 11 WHITEHEAD, Sam, clerk to Davies & Crane, 5, Winckley Street.

PURLEY. Surrey.

Associate not in Practice.

1895, Feb. 6 DEWHIRST, John, "Holmroyd," Russell Hill.

READING. Berkshire.

Fellow.

1897, Aug. 4 West, Arthur Gould, F.C.A. 14 Jan. 1903; Market Place.

- 1891, Feb. 4 Allnatt, Blake Pearman, 2, Forbury.
- 1880, May 11 EGGINTON, John, § 27 Feb. 1873; (Egginton & Son), 150, Friar Street.

READING—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1896, Feb. 5 Francis, Ernest, 172, Friar Street.

1886, Aug. 4 REYNOLDS, Sylvanus Arthur, 62, London Street.

Associates not in Practice.

1898, Aug. 3 Betteridge, Edward, 116, Broad Street.

1902, Feb. 5 Morton, Henry Joseph, B.A., 4, Eldon Road.

REDDITCH. Worcestershire.

Associates in Practice.

1898, Feb. 2 Dixon, Ralph, Victoria Buildings, Evesham Street.

1881, June 1 HARRISON, Charles, 59, Prospect Hill

REDHILL. Surrey.

Fellow.

1885, May 6 Simmons, Alfred, F.C.A. 1 Feb. 1899; 12, Station Road.

RICHMOND. Surrey.

Fellow.

1883, May 2 METZNER, Percy Estcourt, F.C.A. 7 Feb. 1900; (Metzner & Sprague), 40, George Street.

ROCHDALE. Lancashire.

Associates in Practice.

1902, May 7 Holf, James, (Lysons, Holt & Co.), 3, Baillie Street.

1899, Aug. 2 Lysons, Herbert Stewart, (Lysons, Holt & Co.), 3. Baillie Street.

ROCHESTER. Kent.

Associate in Practice.

1901, Aug. 7 MACKIE, Duncan Lindsay, 135, Eastgate.

Associate not in Practice.

1900, May 2 Bertenshaw, Charles Henry, clerk to D. L. Mackie, 135, Eastgate.

ROMFORD. Essex.

Associate in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1886, Feb. 3 THORNTON, James Henry, Crown Chambers, South Street.

ROMILEY. Cheshire.

Associate not in Practice.

1893, Aug. 2 Spedding, James Walter, "Sandycroft," Oak:
Avenue.

ROTHERHAM. Yorkshire.

Fellows.

- 1892, Feb. 3 AIZLEWOOD, Alfred Edward, F.C.A. 4 May 1904; (Hart, Moss & Co.), 22, Moorgate Street.
- 1892, Feb. 3 Copley, Wilfred Harold, F.C.A. 4 May 1904; (Hart, Moss & Co.), 22, Moorgate Street.
- 1880, May 11 HART, Henry, †† 26 Sep. 1879; (Hart, Moss & Co.), 22, Moorgate Street.
- 1880, May 11 Moss, Charles Herbert, § 21 Apr. 1875; †† 12. Mar. 1878; (Hart, Moss & Co.), 22, Moorgate Street.

Associates in Practice.

- 1894, Feb. 7 Hodgson, George Herbert, (Hart, Moss & Co.), 22, Moorgate Street.
- 1893, Aug. 2 ROBERTS, George William, 8, Moorgate Street.

Associate not in Practice.

1897, Aug. 3 Nicholson, Robert Goldthorpe, Town Hall.

ROYSTON Hertfordshire.

Associate not in Practice.

1902, Feb. 5 GRUNDY, Charles Victor, "The Sycamores."

RUNCORN. Cheshire.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

1880, May 11

KNIGHT, George Jepson, § 28 July 1875; F.C.A. 5 Jan. 1881; 44, High Street.

Associate in Practice.

1880, Oct. 6 LIGHTBURN, John Wilson, (J. W. Lightburn & Son), 85, High Street.

ST. ALBANS. Hertfordshire.

Associate not in Practice.

1889, Aug. 7 Waterhouse, Tinsley, "Virdale."

.ST. ANNE'S-ON-SEA. Lancashire.

Associate not in Practice.

1895, May 1 Pickin, Lewis Edwin, 33, Glen Eldon Road.

ST. AUSTELL. Cornwall.

Associate in Practice.

1881, Dec. 7 Kinsman, Thomas, Bank Offices.

ST. HELENS. Lancashire.

Fellow.

1892, Feb. 3 Mounsey, William Edward, F.C.A. 3 Feb. 1897; (Lewis & Mounsey), 9, Hardshaw Street.

- 1889, Aug. 7 BOURNE, John Howe, (Lewis & Mounsey), 9, Hardshaw Street.
- 1887, Nov. 2 Hammill, John, (Hammill & Marsh), Bank Chambers, Hardshaw Street.
- 1881, Apr. 6 Marsh, Frederick William, (Hammill & Marsh), Bank Chambers, Hardshaw Street.
- 1901, Feb. 6 Mounsey, Charles Harrison, (Lewis & Mounsey), 9, Hardshaw Street.

SALE. Cheshire.

Associate not in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1904, Feb. 25 HASHIM, Alexander George, Leith Road.

SALISBURY. Wiltshire.

Fellow.

1881, Nov. 2 FISHER, Money Clarke, 95, Crane Street.

Associate in Practice.

1900, Feb. 7 FLETCHER, Wilfrid, M.A., Crown Chambers.

SALTASH. Cornwall.

Associate in Practice.

1881, Jan. 5 ADSHEAD, Waldegrave Howden, Carkeel.

SALTBURN-BY-THE-SEA. Yorkshire.

Associate in Practice.

1897, Feb. 3 I'Anson, Arthur.

SCARBOROUGH. Yorkshire.

Fellows.

1885, Feb. 4 Bradley, Charles Edwin, F.C.A. 5 Feb. 1890; (Chas. E. Bradley & Co.), Huntriss Chambers.

1889, May 1 PLATTS, Samuel Charles, (S. C. Platts & Son), York Chambers, Westborough.

Associates in Practice.

1898, Feb. 2 North-Smith, Stanley, 24, Westborough.

1901, Aug. 7 PLATTS, William Henry, (S. C. Platts & Son), York Chambers, Westborough.

Associate not in Practice.

1898, Feb. 2 ROBINSON, William Sleightholm, clerk to Chas. E. Bradley & Co., Huntriss Chambers.

SHEFFIELD. Yorkshire.

Fellows.

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	ADMISSION EMBERSHIP	
1892,	Feb. 3	AIZLEWOOD, Alfred Edward, F.C.A. 4 May 1904; (Hart, Moss & Co.), Norfolk Chambers, 55, Norfolk Street.
1894,	Feb. 7	Barber, Albert Duncan, F.C.A. 6 May, 1903; (Jarvis Barber & Sons), Alliance Chambers, George Street.
1880,	May 11	Barber, Jarvis William, ©; § 11 Jan. 1872; †† 14 Mar. 1877; (Jarvis Barber & Sons), Alliance Chambers, George Street.
1885,	Feb. 4	Best, John William, F.C.A. 7 Feb. 1894; 20, Bank Street.
1881,	Mar. 2	Brining, William, F.C.A. 7 Aug. 1889; (Septimus Short & Co.), Cairns Chambers, 19, St. James' Street.
1880,	Мау 11	Burbidge, Noel William, ‡‡ 19 Dec. 1879; F.C.A. 6 Feb. 1889; (Burbidge & Co.), Hoole's Chambers, 45, Bank Street.
1880,	May 11	CAMM, William Henry, § 20 June 1872; †† 14 Mar. 1877; (Camm, Corbidge & Metcalfe), 17, Bank Street.
1892,	Feb. 3	COPLEY, Wilfred Harold, F.C.A. 4 May 1904; (Hart, Moss & Co.), Norfolk Chambers, 55, Norfolk Street.
1880,	May 11	CORBIDGE, Cooper, § 22 June 1872; †† 14 Mar. 1877; (Camm, Corbidge & Metcalfe), 17, Bank Street.
1880,	May 11	Evans, Robert John, †† 14 Mar. 1877; (Macredie & Evans), 26, George Street.
1880,	May 11	Franklin, George, § 24 Sep. 1879; F.C.A. 2 Feb. 1881; (George Franklin & Co.), Imperial Chambers, Norfolk Row.
1880,	Oct. 6	Gill, Frederick, (Smith & Gill), 14, Norfolk Row.
1880,	May 11	Gill, Sam Taylor, ‡‡ 11 Dec. 1877; F.C.A. 1 Feb. 1899; Hartshead Chambers.
1880,	May 11	Hadfield, Thomas, § 8 Mar. 1872; †† 14 Mar. 1877; (Hadfield & Riddell), 1, George Street.

SHEFFIELD—continued.

Fellows.

	F ADMISSION MBERSHIP	
1880,	May 11	Hart, Henry, †† 26 Sep. 1879; (Hart, Moss & Co.), Norfolk Chambers, 55, Norfolk Street.
1880,	May 11	Hawson, William George, †† 14 Mar. 1877; (W. G. Hawson & Co.), Hartshead Chambers.
1881,	Oct. 5	HOLMES, William, F.C.A. 2 Feb. 1898; Church Street Chambers.
1880,	May 11	Macredie, Andrew, † 23 July 1873; †† 14 Mar. 1877; (Macredie & Evans), 26, George Street.
1889,	Feb. 6	METCALFE, Francis Harry, F.C.A. 3 Feb. 1897; (Camm, Corbidge & Metcalfe), 17, Bank Street.
1880,	May 11	Moss, Charles Herbert, § 21 Apr. 1875; †† 12 Mar. 1878; (Hart, Moss & Co.), Norfolk Chambers, 55, Norfolk Street.
1894,	May 2	Parker, John Jones, Independent Buildings, 21, Fargate.
1887,	Feb. 2	Parkin, Thomas Cresswell, F.C.A. 5 Feb. 1902; 36, Bank Street.
1890,	Feb. 5	SHUTTLEWORTH, Thomas Ernest, B.A.; F.C.A. 2 Feb. 1898; (T. G. Shuttleworth & Son), Royal Insurance Buildings, Church Street.
1880,	May 11	SHUTTLEWORTH, Thomas George, &; § 15 May 1872; †† 14 Mar. 1877; (T. G. Shuttleworth & Son), Royal Insurance Buildings, Church Street.
1880,	Aug. 4	Simpson, Charles, F.C.A. 2 May 1900; Gresham Chambers, Figtree Lane.
1894,	Feb. 7	Sissons, Walter, (Sissons, Platt & Co.), 74, High Street.
1880,	May 11	SMITH, William Hubert, § 26 Sep. 1877; ;; 2 Apr. 1880; F.C.A. 4 Jan. 1882; (Hubert Smith & Co.), Midland Chambers, York Street, High Street.
1880,	May 11	aSTYRING, Henry Ashmore, †† 26 Sep. 1879; (Styring & Styring), 13, Figtree Lane.

SHEFFIELD—continued.

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	ADMISSION MBEASHIP	
1880,	May 11	^a Tasker, William Fisher, § 15 May 1872; †† 11 Dec. 1877; City Treasurer and Registrar of Corporation Stock and Annuities.
1880,	May 11	Watson, Arnold Thomas, §8 Mar. 1872; ††14 Mar. 1877; (John Watson & Sons), Assay Office, Leopold Street.
1887,	Feb. 2	Wells-Smith, Henry, F.C.A. 4 May 1904; 8, Bank Street.
1880,	May 11	Wing, William, § 6 Jan. 1875; †† 14 Mar. 1877; King's Chambers, Angel Street.
1838,	Feb. 1	WORTLEY, John, F.C.A. 5 Aug. 1896; (Joshua Wortley & Sons), Alliance Chambers, George Street.
1880,	May 11	WORTLEY, Joshua, § 14 Mar. 1872; †† 14 Mar. 1877; (Joshua Wortley & Sons), Alliance Chambers, George Street.
1880,	May 11	WOSTINHOLM, Joseph Beckett, § 20 June 1872; †† 14 Mar. 1877; (Wostinholm & Stevenson), 10, Norfolk Row.
		Associates in Practice.
1880,	May 11	Andrew, James, § 9 Jan. 1873; Rodgers Chambers, 63, Norfolk Street.
1883,	Feb. 7	APPLEBY, Charles Thomas, (Poppleton, Appleby & Turner), 3, East Parade.
1895,	Aug. 7	BARBER, Harold Priestman, (Jarvis Barber & Sons), Alliance Chambers, George Street.
1902,	May 7	Bashforth, William, Hoole's Chambers, 45, Bank Street.
1901,	Feb. 6	Beard, Herbert Edwin Percy, Hoole's Chambers, 45, Bank Street.
1880,	May 11	Bedford, Frederick, § 23 Feb. 1876; 68 & 70, Queen Street.
1898,	Feb. 2	BENNETT, Edward, (Hubert Smith & Co.), Midland Cnambers, York Street, High Street.
1896,	Nov. 4	BLOOMER, Julius Hinton, 10, St. Paul's Parade.
		a Not in Practice.

SHEFFIELD—continued.

Associates in Practice.

		Associates in Practice.
	ADMISSION EMBERSHIP	
1883,	Dec. 5	Cawood, Horace, 68, Eyre Street.
1886,	May 5	CLAYTON, William Henry, (Septimus Short & Co.), Cairns Chambers, 19, St. James' Street.
1893,	Nov. 1	Collier, Charles Jarvis, 14, St. James' Street.
1897,	Feb. 3	Deakin, Norris Henry, Foster's Buildings, 22, High Street.
1880,	May 11	Foster, Frederick Edward, ‡‡ 26 Sep. 1879; (Edwd. S. Foster & Son), 11, St. James' Row.
1881,	Nov. 2	Foxon, Ralph Lowe, Independent Buildings, 21, Fargate.
1885,	Nov. 4	Gardner, Harry Sam, 10, St. James' Street.
1881,	Aug. 3	GREENING, George Shuttleworth, (George Franklin & Co.), Imperial Chambers, Norfolk Row.
1887,	May 4	Hallam, John Bassett, 10, St. James' Street.
1890,	May 7	Hancock, Jonathan Smith, (Nodder, Hancock & Co.), 25, Church Street.
1897,	Aug. 4	HENDERSON, James, 10, St. James' Street.
1894,	Feb. 7	Hodgson, George Herbert, (Hart, Moss & Co.), Norfolk Chambers, 55, Norfolk Street.
1880,	May 11	Holmes, Henry Thomas Edward, § 9 Jan. 1873; 39, Wostenholm Road.
1902,	Feb. 5	JENKINSON, Mark Webster, 8, Norfolk Row.
1889,	Feb. 6	Lawton, Charles Frederick, (Hardy, Lawton & Moulson), 21 & 23, York Street.
1892,	Feb. 3	Macredie, Andrew William, (Macredie & Evans), 26, George Street.
1887,	Feb. 2	Mather, Sam, (John Watson & Sons), Assay Office, Leopold Street.
1887,	May 4	Moulson, John Marsden, (Hardy, Lawton & Moulson), 21 & 23, York Street.
1880,	May 11	Pearson, Joseph, § 24 Sep. 1872; 46, Campo Lane.
1902,	Aug. 6	PLATT, Albert Joseph, (Sissons, Platt & Co.), 74, High Street.
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SHEFFIELD—continued.

Associates in Practice.

		Associates in Practice.
	ADMISSION MBERSHIP	
1880,	Oct. 20	POPPLETON, George Graham, (Poppleton, Appleby & Turner), 3, East Parade.
1895,	Aug. 7	RICHARDS, William Arthur, Buckingham Chambers, St. James' Street.
1892,	Nov. 2	RIDDELL, Charles Edward, (Hadfield & Riddell), 1. George Street.
1881,	Feb. 3	SHORT, Harry, (Short & Webster), Goldsmith's Chambers, 4, York Street.
1881,	Nov. 2	STEVENSON, William Robinson, (Wostinholm & Stevenson), 10, Norfolk Row.
1895,	Nov. 6	Turner, Charles, (Poppleton, Appleby & Turner), 3, East Parade.
1881,	Dec. 7	WARNER, Arthur Wood, (Charles Warner & Sons), York Chambers, 18, York Street.
1881,	Mar. 2	WARNER, Henry Bolton, (Charles Warner & Sons), York Chambers, 18, York Street.
1901,	Mar. 11	Watson, Vincent John, (John Watson & Sons), Assay Office, Leopold Street.
1902,	Feb. 5	Webster, George Colin, (Short & Webster), Goldsmith's Chambers, 4, York Street.
1901,	Aug. 7	WESTON, Ernest, Heartshead Chambers.
1899,	Feb. 1	WHITAKER, Lawrence Anthony, 14, Royal Insurance Buildings, Church Street.
1903,	Aug. 5	Wing, William Delanoy, 7, North Church Street.
1899,	Feb. 1	Wood, George Edwin Vaughan, B.A., Bainbridge Buildings, Surrey Street.
1899,	Nov. 1	WORTLEY, Edward Barber, (Joshua Wortley & Sons), Alliance Chambers, George Street.
		Associates not in Practice.

Associates not in Practice.

1902,	May	7		Albert Arno , Alliance (
1004	Mov	1	CANEM	William	Unwin	clerk	t.o	Camm

Corbidge & Metcalfe, 17, Bark Street.

SHEFFIELD-continued.

Associates not in Practice.

DATE OF ADMISSION

TO MEMBERSHIP

- 1903, Aug. 5 CORNTHWAITE, Albert, clerk to Septimus Short & Co., Cairns Chambers, 19, St. James' Street.
- 1902, May 7 GALLIMORE, Frank Edgar, clerk to T. G. Shuttleworth & Son, Royal Insurance Buildings, Church Street.
- 1894, Feb. 7 Hides, Charles Robert, 44, Dover Road.
- 1903, Feb. 4 Max, William Noel, Triumph Works, London Road.
- 1899, Nov. 1 Munns, Leonard, 36, Grange Crescent, Sharrow.
- 1897, May 5 WADE, Louis Senior, 236, Albert Road.
- 1895, Feb. 6 Watson, Bernard William, Assay Office, Leopold Street.

SHIPLEY. Yorkshire.

Fellow.

1880, May 11 GLOSSOP, William, § 7 Jan. 1880; F.C.A. 6 Feb. 1895; (Glossop & Render), Market Square.

Associate in Practice.

1899, Aug. 2 Renper, Albert Frederick Horatio, (Glossop & Render), Market Square.

SHREWSBURY. Shropshire.

Fellow.

1883, Feb. 7 WRIGHT, Charles Henry, (Wright & Westhead), 19, High Street, The Square.

Associate in Practice.

1885, Aug. 5 Westhead, Thomas, (Wright & Westhead), 19, High Street, The Square.

SKEGNESS. Lincolnshire.

Associate in Practice.

1900. Aug. 3 WOODROFFE, Hubert William, Drummond Road.

SKIPTON-IN-CRAVEN. Yorkshire.

Associate not in Practice.

DATE OF ADMISSION TO MEMBERSHIP

TO MEMBERSHIP

1893, Feb. 1 Weston, Richard, 1, Hothfield Terrace.

SOLIHULL. Warwickshire.

Fellow.

1888, Nov. 7 aMartineau, Charles Edward, M.A.; F.C.A. 7 Aug. 1901; "Beechcroft," Hampton Lane.

Associate in Practice.

1880, Oct. 20 Thompson, Francis Ladbury.

SOUTHAMPTON. Hants.

Fellows.

1890, Nov. 5 Burnett, Ernest George, F.C.A. 3 Feb. 1897; (J. J. Burnett & Sons), 2, High Street.

1880, May 11 BURNETT, John James, § 29 June 1877; F.C.A. 5 Aug. 1891; (J. J. Burnett & Sons), 2, High Street.

Associates in Practice.

1899, Aug. 2 Burnett, Edgar Mathieson, (J. J. Burnett & Sons), 2, High Street.

1894, Nov. 7 Hunt, William Frederick James, City and Midland Bank Chambers, High Street.

SOUTHEND-ON-SEA. Essex.

Fellows.

1887, Feb. 2 Lee, Sydney Hawgood, F.C.A. 3 Feb. 1904; 82, York Road.

1893, Feb. 1 Nerney, Richard Henry, F.C.A., 1 Feb. 1899.

1898, May 4 Wood, Richard, (Wood & Radermacher), Weston Chambers.

a Not in Practice.

SOUTHEND-ON-SEA—continued.

Ass	ociates	าท	Pra.c	tice.

DATE OF ADMISSION TO MEMBERSHIP

1898, Feb. 2 HOLTOM, John, (John Holtom & Co.), 12, Nelson Street.

1897, Feb. 3 PRICE, George Dundas, (G. Dundas Price & Co.), 12, Nelson Street.

1891, Nov. 4 RADERMACHER, Charles Albert, (Wood & Radermacher), Weston Chambers.

Associate not in Practice.

1902, Aug. 6 RAYNER, Robert James, Woodford Lodge, Victoria Avenue.

SOUTHPORT. Lancashire.

Fellows.

- 1880, Aug. 4 Crane, Thomas Henry, F.C.A. 1 Mar. 1882; (Davies & Crane), 211, Lord Street.
- 1880, May 11 DAVIES, Henry, § 15 May 1872; F.C.A. 29 June 1880: (Davies & Crane), 211, Lord Street.
- 1891, Aug. 5 DAVIES, Walter, F.C.A. 15 Jan. 1902; (Davies & Crane), 211, Lord Street.
- 1880, May 11 Gibson, David, || 25 Jan. 1870; 18, Oxford Road, Birkdale.
- 1880, May 11 aMoore, Francis Alfred, § 28 Dec. 1877; ** 18 Apr. 1879; F.C.A. 21 July 1880; 142, Sussex Road.
- 1885, May 6 PLATT, James, F.C.A. 6 Feb. 1889; (James Platt & Son), 1, Post Office Avenue.
- 1885, May 6 PLATT, William, F.C.A. 7 Nov. 1894; (James Platt & Son), 1, Post Office Avenue.
- 1894, Feb. 7 YATES, Nathan, 93, Leyland Road.

Associates in Practice.

- 1895, Aug. 7 CAMPBELL, Arthur, (Ashton & Campbell), 120, Lord Street.
- 1895, May 1 CLARKE, Cleland Campbell, 59, Scarisbrick New Road.

a Not in Practice.

SOUTHPORT—continued.

Asso	ciates	in	Prac	etice.

DATE OF ADMISSION TO MEMBERSHIP

1881, Jan. 5 RIPLEY, John George, Exchange Buildings.

1895, Oct. 2 ROBERTS, Benjamin Ash, Bank of Liverpool Chambers, 185, Lord Street.

Associate not in Practice.

1901, May 1 WARLOW, Ernest William, clerk to Davies & Crane, 211, Lord Street.

SOUTH SHIELDS. Durham.

Fellows.

1880, Aug. 4 CHAPMAN, Henry, F.C.A. 22 Sep. 1880; Waterloo Chambers, 67, King Street.

1889, Nov. 6 Reed, Thomas, Albany Chambers, 63, King Street.

1893, May 10 SMITH, William Arthur, F.C.A. 4 May 1904; Commercial Chambers, 71, King Street.

Associates in Practice.

1902, Aug. 6 Chapman, Robert, B.A., Waterloo Chambers, 67, King Street.

1901, Nov. 6 Davidson, Alan Forster, (Alf. Eltringham & Davidson), 13, West Keppel Street.

1901, Aug. 7 VASEY, Thomas, Edinburgh Buildings, 34, King Street.

STAFFORD.

Fellow.

1883, Feb. 7 WRIGHT, Charles Henry, (Wright & Westhead), 1, Martin Street.

Associate in Practice.

1885, Aug. 5 Westhead, Thomas, (Wright & Westhead), 1, Martin Street.

STAINES. Middlesex.

Associate in Practice.

1900, Feb. 7 Reid, Norman Malcolm, Cheyne Cottage.

STECHFORD. Worcestershire.

Associate not in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1902, May 7 VALE, Thomas Henry, Morden Road.

STOCKPORT. Cheshire.

Fellows.

- 1880, Aug. 4 BRAGG, Alexander Wisely, F.C.A. 4 Feb. 1891; 61, Bloom Street, Edgeley.
- 1893, Aug. 2 Carter, Roger Neale, F.C.A. 14 Jan. 1903; (W. Charlesworth & Co.), 4, Bridge Street.
- 1880, May 11 MOTTERSHEAD, Thomas, ** 7 July 1871; ¶ 5 April 1878; 11, Manvers Street, H.N.
- 1893, Aug. 2 RALPHS, Samuel, F.C.A. 2 May 1900; (Samuel Ralphs & Son), Queen's Buildings, St. Peter's Square.

Associates in Practice.

- 1903, Sep. 9 Burgess, James, Junr., 12, Vernon Street.
- 1894, Feb. 7 Chaloner, William, (W. Charlesworth & Co.), 4, Bridge Street.
- 1897, Feb. 3 Humphreys, Walter, (Stephen Robinson & Humphreys), 13, Great Underbank.
- 1900, Feb. 7 RALPHS, William, (Samuel Ralphs & Son), Queen's Buildings, St. Peter's Square.

Associates not in Practice.

- 1904, Feb. 3 CHARLESWORTH, John Reginald, clerk to W. Charlesworth & Co., 4, Bridge Street.
- 1892, May 4 Kenyon, Harold James, Kennerley Road.
- 1901, Feb. 6 Meggison, Frank, clerk to W. Charlesworth & Co., 4, Bridge Street.

STOCKTON-ON-TEES. Durham.

Fellows.

- 1893, Feb. 1 Brown, Frank, F.C.A. 10 May 1893; (Frank Brown & Co.), Finkle Chambers.
- 1880, Aug. 4 ROBINSON, John, 2, Finkle Street.

STOCKTON-ON-TEES—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1897, May 5 HARLAND, William, 40, High Street.

1899, Feb. 1 Walford, Adolphus Augustus Beddall, (Frank Brown & Co.), Finkle Chambers.

Associate not in Practice.

1904, Feb. 3 Hall, Algernon Allgood, clerk to Frank Brown & Co., Finkle Chambers.

STOKE-ON-TRENT. Staffordshire.

Fellow.

1896, Nov. 4 GEEN, Frederick, (Geen & Co.), Victoria Chambers, Liverpool Road.

Associates in Practice.

1898, May 4 HAWKINS, Leslie Whittem, (Geen & Co.), Victoria Chambers, Liverpool Road.

1887, Nov. 2 · SMYTH, Frederick William, (Walter & Smyth), Sutherland Chambers, High Street.

1880, Nov. 3 Walter, George Frederick, (Walter & Smyth), Sutherland Chambers, High Street.

Associate not in Practice.

1895, Nov. 6 Mason, Francis Jesse, "Stonechair," Scholar Green.

STOURBRIDGE. Worcestershire.

Associates in Practice.

1901, Feb. 6 Buckle, Frederick William, 82, High Street.

1901, May 1 Folkes, Percival Davies, Waterloo Buildings, Hagley Street.

STRATFORD-ON-AVON. Warwickshire.

Associate in Practice.

1880, Oct. 20 THOMPSON, Francis Ladbury, 42, Greenhill Street.



STROUD. Gloucestershire.

Fallow

DATE OF	ADMI		
1897,	Feb.		FORD, Alfred Thomas, F.C.A. 3 Mar. 1897.
			Associates in Practice.
1898,	Feb.	2	PAYNE, George Frederick, (Randall & Payne), 5, Rowcroft.
1903,	May	6	PAYNE, Walter Richards, (Randall & Payne), 5, Rowcroft.
SUND	ERL	AND	. Durham.
			Fellows.
1883,	Dec.	5	Brown, Robert Alfred, (Neilson & Brown), 16, John Street.
1883,	Dec.	5	Neilson, Robert, (Neilson & Brown), 16, John Street.
1885,	May	6	Parker, John, (John Parker & Sons), 62, John Street.
1880,	May	11	RAWLINGS, Henry, § 11 Jan. 1872; F.C.A. 21 July 1880; (Rawlings & Wilkinson), 59, John Street.
1886,	Feb.	3	SQUANCE, Frederic Conradi, F.C.A. 13 Jan. 1904; (T. C. Squance & Sons), 26, John Street.
1891,	Feb.	4	SQUANCE, Herbert Salisbury, F.C.A. 13 Jan. 1904; (T. C. Squance & Sons), 26, John Street.
			Associates in Practice.
1883,	June	6	AYERS, James, 3, Athol Terrace.
1896,	Feb.	5	BIGELON, Gowland, (Sherwood & Co.), 18, Fawcett Street.
1886,	Nov.	3	CHATT, Robert Middleton, Union Chambers, 14, Waterloo Place.
1893,	Feb.	1	Davison, William, Junr., 33, West Sunniside.
1893,	Nov.	1	Nicholson, Charles Owston, County Chambers, 66, John Street.
1898,	Aug.	3	NICHOLSON, Frank, Castle Street.
1899,	Aug.	2	Parker, George, (John Parker & Sons), 62, John Street.

SUNDERLAND—continued.

Associates	•	Danastina

DATE OF ADMISSION TO MEMBERSHIP

- 1902, Aug. 6 PARKER, John Edward, (John Parker & Sons), 62, John Street.
- 1903, Feb. 4 PICKERSGILL, Alfred, 47, John Street.
- 1897, Aug. 4 USHER, Alfred Edward, 28, West Sunniside.
- 1901, Aug. 7 Wawn, Frederick Middlemost, (Bolton, Wawn & Co.), Maritime Buildings, St. Thomas Street.
- 1894, Aug. 1 WILKINSON, Edward James, B.A., (Rawlings & Wilkinson), 59, John Street.
- 1895, Aug. 7 WOOD, Herbert Maxwell, B.A., (Herbert M. Wood & Mair), County Chambers, 66, John Street.

Associates not in Practice.

- 1896, Nov. 4 Burkett, Richard Southern, clerk to C. O. Nicholson, County Chambers, 66, John Street.
- 1886, Feb. 3 Grumitt, Cornick John, clerk to T. C. Squance & Sons, 26, John Street.
- 1904, Feb. 3 Holey, Arthur Walton, clerk to Rawlings & Wilkinson, 59, John Street.
- 1904, Feb. 3 Johnson, Frederick Christopher, clerk to T. C. Squance & Sons, 26, John Street.
- 1899, Feb. 1 Johnson, John George, clerk to T. C. Squance & Sons, 26, John Street.
- 1898, May 4 POLLARD, George Chambers, B.A., Cleadon Grange.

SURBITON. Surrey.

Associates not in Practice.

- 1892, Nov. 2 RAND, Arthur Harold, "Felixstowe," Lovelace Road.
- 1898, Feb. 2 WARD, Hubert Sedcole, "Wendover," Southborough Road.

SUTTON COLDFIELD. Warwickshire.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

1880, May 11 aBibby, James Edward, § 28 Dec. 1877; F.C.A. 2 Feb. 1887.

SWANSEA. Glamorganshire.

Fellows.

1880,	Sep. 22	CAWKER, Richard Garnaut, (Tribe,	Clarke,
		Cawker & Co.), 22, Wind Street.	

- 1886, Feb. 3 Dovey, Charles Edwin, F.C.A. 1 Feb. 1893; (W. C. Clarke & Dovey), 3, Fisher Street.
- 1880, Sep. 22 Goss, Herbert Joseph, (Herbert J. Goss, Kendall & Co.), 59 & 60, Wind Street.
 - 1880, Sep. 23 PAINTER, Frederic George, (Tribe, Clarke, Cawker & Co.), 22, Wind Street.
- 1880, July 7 TAYLOR, Samuel, F.C.A. 4 Feb. 1885; 3, Temple Buildings, Goat Street.
- 1882, Mar. 1 Tribe, Frank Newton, F.C.A. 4 May 1892; (Tribe, Clarke, Cawker & Co.), 22, Wind Street.
- 1894, Feb. 7 TRYON, Stephen, (Tribe, Clarke, Cawker & Co.), 22, Wind Street.

Associates in Practice.

- 1899, Feb. 1 BEVAN, Frank Cecil, Post Office Chambers, 9, Wind Street.
- 1888, May 2 Davies, Sydney, Salubrious Chambers.
- 1896, Nov. 4 FARR, Charles Frederic, 39, Castle Street.
- 1898, Aug. 3 HARVEY, Charles Herbert, (John F. Harvey & Sons), 3, 4 & 5, Goat Street.
- 1898, Aug. 3 HARVEY, George Henry, (John F. Harvey & Sons), 3, 4 & 5, Goat Street.
- 1880, Nov. 3 HARVEY, John Francis, (John F. Harvey & Sons), 3, 4 & 5, Goat Street.
- 1897, Feb. 3 KENDALL, Frederick William, (Herbert J. Goss, Kendall & Co.), 59 & 60, Wind Street.
- 1899 Nov. 1 Morgan, Ernest Melville Stephens, (Carlyle & Morgan), 2, Worcester Place.

a Not in Practice.

SWANSEA—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

- 1897, Aug. 3 OWEN, Sydney George, 63, Wind Street.
- 1895, Feb. 6 Pike, Richard Phillips, 35 & 36, Wind Street.
- 1889, Aug. 7 Tribe, Alfred George Newton, (Tribe, Clarke, Cawker & Co.), 22, Wind Street.
- 1891, Nov. 4 TRIBE, Ernest Newton, (Tribe, Clarke, Cawker & Co.), 22, Wind Street.

Associates not in Practice.

- 1895, Aug. 7 Buckland, Sidney Hiles, clerk to S. Taylor, 3, Temple Buildings, Goat Street.
- 1903, Nov. 4 John, Alfred Owen, clerk to R. P. Pike, 35 & 36, Wind Street.
- 1904, Feb. 3 Thomas, Arthur Edward, clerk to Tribe, Clarke, Cawker & Co., 22, Wind Street.

SWINDON. Wiltshire.

Associate in Practice.

1896, Feb. 5 Johnson, Walter, 2, Cricklade Street.

SWINTON. Lancashire.

Associate not in Practice.

1894, Aug. 1 BIRLEY, Joseph Harold, "The Poplars."

TAMWORTH. Staffordshire.

Associate in Practice.

1883, Feb. 7 LANCASTER, Arthur Rupert, Victoria Chambers, Victoria Road.

TAUNTON. Somerset.

Fellows.

- 1880, May 11 GOODMAN, Albert, § 31 Oct. 1877; F.C.A. 3 Feb. 1892; (Albert Goodman, Son, Pollard & Bruford), 3, Hammet Street.
- 1893, Aug. 2 GOODMAN, Francis Clifford, F.C.A. 1 Feb. 1899; (Albert Goodman, Son, Pollard & Bruford), 3, Hammet Street.

TAUNTON—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP.

1903, Feb. 4 Bruford, John Clitsome, (Albert Goodman, Son, Pollard & Bruford), 3, Hammet Street.

1896, Aug. 5 POLLARD, Henry Jeanes, (Albert Goodman, Son, Pollard & Bruford), 3, Hammet Street.

Associate not in Practice.

1904, Feb. 3 GOODLAND, James Easton, B.A., Kilkenny House.

TENBURY. Worcestershire.

Associate in Practice.

1902, Nov. 5 THOMPSON, William Friend.

THURNSCOE, via Rotherham, Yorkshire.

Associate not in Practice.

1890, Nov. 5 BADGER, Arthur.

TIPTON. Staffordshire.

Associate in Practice.

1898, Aug. 3 Brown, Percy James Wynn, 66, Dudley Road.

TONBRIDGE. Kent.

Associate in Practice.

1892, May 4 KENNINGTON, Charles, Tonbridge Club.

TREFRIW, R.S.O. Carnarvonshire.

Fellow.

1880, May 11 Jones, Robert Edward, ** 8 Oct. 1878; ¶ 4, Nov. 1879; "Fernhill."

TRURO. Cornwall.

Fellow.

1892, Aug. 3 Bromhead, Robert, F.C.A. 5 Aug. 1903; 4, Princes Street.

TUNBRIDGE WELLS. Kent.

Fellow.

DATI	E 0	P AI	DMI	ssio	N
TO.	ME	MDI	PPG	CIT	

1894, Aug. 1 DAVIS, Frederick William, F.C.A. 7 Nov. 1900; (Saker & Davis), Maitland House, Ye Pantiles.

Associates in Practice.

1896,. Aug. 5 Garside, Joseph Darby, (Parnaby & Garside), 30, High Street.

1894, May 2 PARNABY, Frederick Arthur, (Parnaby & Garside), 30, High Street.

1903, Feb. 4 SAKER, Sydney, (Saker & Davis), Maitland House, Ye Pantiles.

TYNEMOUTH. Northumberland.

Associate not in Practice.

1899, May 3 McConnell, Alexander, 4, Latimer Street.

VRON, near Llangollen, Denbighshire.

Associate in Practice.

1883, Aug. 1 CHALMERS, David Lockhart, Vron House.

WAKEFIELD. Yorkshire.

Associates in Practice.

1893, Feb. 1 BROADHEAD, Tom, 3, Westgate.

1880, May 11 HARRISON, Thomas, § 29 June 1877; Queen Street Chambers.

1882, June 28 HOPKINSON, Crosier, 8, Old Corn Exchange.

Associate not in Practice.

1901, Aug. 7 Brown, Edward Arthur, 12, St. John's Square.

WALLINGTON. Surrey.

Associate not in Practice.

1892, Nov. 2 McMaster, Arthur James, 23, Ross Road.

WALSALL. Staffordshire.

Fellow.

1880, Sep. 22 Muras, Robert, F.C.A. 7 Feb. 1883; (Muras, Harries & Higgison), The Bridge.

WALSALL—continued.

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Acco	ciates	ın	Pro	CTICA

DATE OF ADMISSION TO MEMBERSHIP

- 1888, Feb. 1 ADDENBROOKE, Theodore, (Atkinson & Addenbrooke), 24, Bridge Street.
- 1887, Feb. 2 ATKINSON, Herbert Llewellyn, (Atkinson & Addenbrooke), 24, Bridge Street.
- 1904, Feb. 3 Burr-Higgs, Horace, (Pepper, Rudland & Burr-Higgs), Lloyd's Chambers.
- 1892, Feb. 3 HARRIES, Nelson George, (Muras, Harries & Higgison), The Bridge.
- 1903, Aug. 5 Higgison, Francis Walford, (Muras, Harries & Higgison), The Bridge.
- 1884, Oct. 1 Mackintosh, Francis Henry, (Mackintosh & Ridsdale), Lichfield Street.
- 1897, Feb. 3 Pepper, Herbert Alfred, (Pepper, Rudland & Burr-Higgs), Lloyd's Chambers.
- 1884, Aug. 6 RIDSDALE, George Robert, (Mackintosh & Ridsdale), Lichfield Street.
- 1897, Nov. 3 RUDLAND, Ernest Marston, (Pepper, Rudland & Burr-Higgs), Lloyd's Chambers.

WALTHAMSTOW. Essex.

Fellow.

1896, Feb. 5 CLARKE, Ebenezer, (Eben. Clarke & Son), 199, Hoe Street.

Associate in Practice.

1901, Aug. 19 CLARKE, Leonard George, (Eben. Clarke & Son), 199, Hoe Street.

WANSTEAD. Essex.

Fellow.

1897, May 4 ^aHollingsworth, Charles Alfred, F.C.A. 4 May 1892; 15, Oak Hall Road.

Associate not in Practice.

1902, Feb. 5 Broad, Francis Ernest Harrington, 1, The Terrace.

a Not in Practice.

WARRINGTON. Lancashire.

Fellows.

			rem
DATE	$\mathbf{o}\mathbf{F}$	ADMISSION	

TO MEMBERSHIP
1883, Dec. 5 BENNETT, Arthur, F.C.A. 6 Feb. 1901; Market
Gate Chambers.

1880, Sep. 22 Tunstall, Thomas, (T. & J. L. Tunstall & Co), Bewsey Chambers.

Associates in Practice.

1894, May 2 Bradshaw, Edwin, Egypt Street Chambers.

1885, Feb. 4 PARKINSON, Charles Dutton, (T. & J. L. Tunstal & Co.), Bewsey Chambers.

1896, Feb. 5 Voisey, Louis Adrian, 21, King Street.

1885, May 6 WILLIAMS, Joseph Rigby, Sankey Street Chambers, 45, Sankey Street.

Associates not in Practice.

1901, Aug. 7 BARLOW, Isaac Edwin, clerk to L. A. Voisey, 21, King Street.

1901, Feb. 6 BENNETT, Percy Houghton, clerk to A. Bennett,
Market Gate Chambers.

1904, Feb. 3 Dunn, Daniel Jones, clerk to L. A. Voisey, 21, King Street,

1887, Feb. 2 Leigh, Charles, clerk to T. & J. L. Tunstall & Co., Bewsey Chambers.

WARWICK.

Associates in Practice.

1887, May 4 FELTON, Roland Allen, (Felton & Co.), Church Street.

1899, Feb. 1 SHERREY, Albert Edward, (Felton & Co.), Church Street.

WATFORD. Hertfordshire.

Associates in Practice.

1887, Feb. 2 Andrew, James George, (Bourner, Bullock, Andrew & Co.)

1883, Aug. 1 BOURNER, Arthur Charles, (Bourner, Bullock, Andrew & Co.)

WATFORD—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1891, Feb. 4 Bullock, Charles Ernest, (Bourner, Bullock, Andrew & Co.)

1898, Feb. 2 WATTS, Alfred Ernest, (Bourner, Bullock, Andrew & Co.)

WEDNESBURY. Staffordshire.

Associates in Practice.

1892, Feb. 3 Neal, Theodore David, (Theodore Neal, Pitt & Southerns), Victoria Chambers.

1898, Aug. 3 PITT, James, (Theodore Neal, Pitt & Southerns), Victoria Chambers.

1895, Feb. 6 Southerns, Herbert Arthur, (Theodore Neal, Pitt'& Southerns), Victoria Chambers.

WEST BROMWICH. Staffordshire.

Fellows.

1882, Oct. 4 COLEMAN, George Thomas Whitehouse, F.C.A. 2 Mar. 1887; (Heathcote & Coleman), 54, Sandwell Road.

1880, Nov. 3 HEATHCOTE, Frederic John, F.C.A. 3 Aug. 1887; (Heathcote & Coleman), 54, Sandwell Road.

Associates in Practice.

1887, May 4 KEYS, Clement, (Clement Keys & Taylor), 295, High Street.

1899, Aug. 2 Taylor, Edward, (Clement Keys & Taylor), 295 High Street.

WEST HARTLEPOOL. Durham.

Fellows.

1880, May 11 ARMSTRONG, John Hobart, † 11 Feb. 1880; F.C.A. 4 Feb. 1885; (Monkhouse, Goddard & Co.), Church Street.

1891, Nov. 4 Harrison, Thomas, F.C.A. 1 Feb. 1899; (Monkhouse, Goddard & Co.), Church Street.

1893 Aug. 2 SWAN, William, F.C.A. 6 Feb. 1901; (Monkhouse, Goddard & Co.), Church Street.

WEST HARTLEPOOL—continued.

Associates in Practice.

DATE OF ADMISSION TO MEMBERSHIP

1904, May 4 DENTON, Basil Luis, 3, Scarbro' Street.

1890, May 7 FORTUNE, William, 1, Church Street.

1903, Aug. 5 Kitson, Henry, 23, Church Street.

1899, Nov. 1 Monkhouse, George Norman, (G. N. Monkhouse & Co.), 75, Church Street.

Associates not in Practice.

1887, Feb. 2 Morgan, Alfred John, The Lion Brewery.

1903, Feb. 6 Silcock, Bertram, clerk to G. N. Monkhouse & Co., 75, Church Street.

WEYMOUTH. Dorsetshire.

Associate in Practice.

1897, Nov. 3 FOWLER, Robert, 6, Rodwell Terrace.

WHITEHAVEN. Cumberland.

Associates in Practice.

1883, Aug. 1 Franks, Wilson, (Nicholson & Franks), 18, Church Street.

1887, May 4 REED, Andrew, 36, King Street.

Associate not in Practice.

1901, Feb. 6 Muriel, Guy Harvey, clerk to Nicholson & Franks, 18, Church Street.

WHITLEY BAY. Northumberland.

Associate in Practice.

1899, May 3 BLAKEY, William.

WICKHAM MARKET. Suffolk.

Associate in Practice.

1880, May 11 READ, Thomas Waller, § 19 Nov. 1872; (C. H. Read & Son).

WIGAN. Lancashire.

Fellow.

DATE	\mathbf{OF}	ADMISSION
TO	MEM	REBSHIP

1880, June 29 HOLMES, George Sidwell, (Holmes & Son),
Moot Hall Chambers.

Associates in Practice.

- 1895, Aug. 7 CAMPBELL, Arthur, (Campbell & Ashton), 27, King Street.
- 1883, Feb. 7 COOPER, Colin, (Cooper & Cooper), Arcade Chambers, King Street.
- 1899, Feb. 1 Cooper, Edward, (Cooper & Cooper), Arcade Chambers, King Street.
- 1883, Apr. 4 Cooper, Frederick, (Cooper & Cooper), Arcade Chambers, King Street.
- 1895, Aug. 7 France, Edwin, 5, College Chambers, Library Street.
- 1888, Feb. 1 Holmes, Arthur Henry, (Holmes & Son), Moot Hall Chambers.
- 1893, Nov. 1 Turner, George Holland, (Cooper & Cooper), Arcade Chambers, King Street.

Associate not in Practice.

1897, Nov. 3 Spary, Charles, "Lyndale," Appley Bridge.

WIMBLEDON. Surrey.

Fellow.

1892, May 4 WRIGHT, George Strother, 31, Park Road.

Associate in Practice.

1893, May 10 Kirkman, Henry Herbert, Broadway Chambers, 53, Broadway.

Associate not in Practice.

1903, Feb. 4 Butler, John, "Oakmead," Courthope Road.

WOLVERHAMPTON. Staffordshire.

Fellows.

DATE OF ADMISSI TO MEMBERSHIP	
1880, Sep. 22	Muras, Robert, F.C.A. 7. Feb. 1883; (Muras, Harries & Higgison), Gresham Chambers, Lichfield Street.
1893, Nov. 1	SMITH, Horace Percy, St. Peter's Chambers, Lich Gate.
1880, Sep. 22	SMITH, Lawley Taverner, (Benjamin Smith, Son & Wilkie), 22, Darlington Street.
1883, Dec. 5	Wilkie, Mein, F.C.A. 7 Feb. 1894; (Benjamin Smith, Son & Wilkie), 22, Darlington Street.
	Associates in Practice.
1888, Feb. 1	Addenbrooke, Theodore, (Atkinson & Addenbrooke), Bank Buildings, Lichfield Street.
1887, Feb. 2	ATKINSON, Herbert Llewellyn, (Atkinson & Addenbrooke), Bank Buildings, Lichfield Street.
1893, Feb. 1	BLOOMER, Harry Howard, (Joseph Lewis, Bloomer & Ford), Dartmouth Chambers, Lichfield Street.
1880, May 11	Duffield, William, § 31 Oct. 1877; (Duffield & Smith), 44, Queen Street.
1886, Nov. 3	FILOSE-SPENCER, Basil Stanislaus Filose, (Filose-Spencer, Campbell & Co.), Carlton Chambers, Lichfield Street.
1895, Feb. 6	FORD, Bertram Joseph Tottey, (Joseph Lewis, Bloomer & Ford), Dartmouth Chambers, Lichfield Street.
1897, Mar. 3	Grant-Smith, William Colin, LL.B. (Eagleton, Grant-Smith & Co.), Gresham Chambers, Lichfield Street.
1892, Feb. 3	HARRIES, Nelson George, (Muras, Harries & Higgison), Gresham Chambers, Lichfield Street.
1896, Feb. 5	HASKINS, Archibald Owen, 20, Stafford Street.
1903, Aug. 5	Higgison, Francis Walford, (Muras, Harries & Higgison), Gresham Chambers, Lichfield Street.
1882, Feb. 3	NEAL, Theodore David, (Theodore Neal, Pitt & Southerns), 81, Darlington Street.

WOLVERHAMPTON—continued.

Aug. 2

1899.

Associate	s in	Practice.

DATE OF ADMISSION TO MEMBERSHIP	
1896, Aug. 5	Pearson, Henry Bertram, (Lowe & Pearson), 89, Darlington Street.
1898, Aug. 3	Pitt, James, (Theodore Neal, Pitt & Southerns), 81, Darlington Street.
1895, Feb. 6	SOUTHERNS, Herbert Arthur, (Theodore Neal, Pitt & Southerns), 81, Darlington Street.

TILDESLEY, Cecil James Croydon, Grosvenor

Chambers, 73, Lichfield Street.
1893, Aug. 2 Walton, Frank, 26, Lichfield Street.

Associates not in Practice.

1899,	Aug.	2	HARDY, Frederick, 97, Allen Road.
1901,	Feb.	7	HIPSLEY, Edward Sanderson, clerk to Benjamin Smith, Son & Wilkie, 22, Darlington Street.
1904,	Feb.	3	Kidson, Bertram, clerk to Benjamin Smith, Son & Wilkie, 22, Darlington Street.
1890,	Feb.	5	PRATT, William Henry Augustus, Church Road, Albrighton.

WORCESTER.

Fellow.

1880,	Nov.	3	DAY, Harry, Street.	(Harry	Day	&	Co.),	9,	Foregate
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Associates in Practice.

1901,	Feb.	6	DAY,	William	George,	(Harry	Day	&	Co.),	9,
			Fo	regate Str	eet.				,.	·

1896, Aug. 5 GRAFTON, Edwin John, 15, Foregate Street.

1886, Feb. 3 Jones, Frederick George, 5, Foregate Street.

1880, May 11 Leicester, Hubert Aloysius, § 29 July 1878; (Hubert Leicester & Co.), 15, Foregate Street.

WORKINGTON. Cumberland.

Associate not in Practice.

1887, Mar. 2 LIVESEY, Frederic Walter, "Oakleigh."

WORKSOP. Nottinghamshire.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

1887, Feb. 2 Wells-Smith, Henry, F.C.A. 4 May 1904; Blyth Grove.

WREXHAM. Denbighshire.

Associates in Practice.

1888, Nov. 7 HASWELL, George Henry, (Haswell Bros.), Regent Chambers.

1880, May 11 HASWELL, William Denson, § 27 Feb. 1873; (Haswell Bros.), Regent Chambers.

YEOVIL. Somersetshire.

Fellow.

1880, July 7 DENMAN, Thomas Isaac, F.C.A. 9 Mar. 1881; (Denman & Allen), Bank Chambers.

Associate not in Practice.

1902, Sep. 8 Moore, Roderick Edward, clerk to Denman & Allen, Bank Chambers.

YORK.

Fellows.

1886, Aug. 4 FORSTER, Joseph Angus, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), Clifford Chambers.

1891, May 6 McBain, Francis, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), Clifford Chambers.

1886, Aug. 4 NANCARROW, George Bennett, F.C.A. 3 Feb. 1897; (W. B. Peat & Co.), Clifford Chambers.

1880, May 11 PEAT, William Barclay, &; † 24 April 1879; F.C.A. 1 Nov. 1882; (W. B. Peat & Co.), Clifford Chambers.

1898, Feb. 2 Pulleyn, Herbert Walker, F.C.A. 3 Feb. 1904; 34A, Coney Street.

Associates in Practice.

1893, Feb. 1 BARRON, Thomas Henry, 1, Minster Gates.

1899, Aug. 2 Petre, Reginald Bernard, (W. B. Peat & Co.), Clifford Chambers.

LIST OF MEMBERS PRACTISING OR RESIDENT OUT OF ENGLAND AND WALES.

ABERDEEN. Scotland.

Associate.

DATE OF ADMISSION TO MEMBERSHIP

1880, May 11 McConnochie, Alexander Inkson, § 28 Nov. 1877; 115, Union Street.

ALEXANDRIA. Egypt.

Fellow.

1898, Feb. 2 Russell, Francis Henry, B.A.; F.C.A. 13 Jan.
1904; (Hoare & Russell), 27, Boulevard de
Ramleh.

Associate.

1900, Nov. 7 Hoare, Robert Henry, (Hoare & Russell), 27, Boulevard de Ramleh.

AUCKLAND. New Zealand.

Associate.

1886. May 5 Grierson, Alexander, 12, Government Insurance Buildings, Queen Street.

AXIM. Gold Coast, West Africa.

Firm.

- *Lewis & Mounsey, Bakrobo House.

BAKU. South Russia.

Firm.

- *McAuliffe, Davies & Hope, Dom Aramiantz.
 - * Firms whose principal offices are in England.

OUT OF ENGLAND AND WALES

BELFAST. In	eland.
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DATE OF ADMISSION

Fellows.

-		MBERSHI	
	1887,	May	Bailey, Edward, F.C.A. 3 Aug. 1892; (Arthur J. Hill, Vellacott & Co.), 28, Waring Street.
	1880,	May 1	HILL, Arthur James, † 19 July 1871; F.C.A. 23 Sep. 1880; (Arthur J. Hill, Vellacott & Co.), 28, Waring Street.
	1880,	May 1	Vellacott, William Edward, † 2 Apr. 1879; F.C.A. 9 Jan. 1884; (Arthur J. Hill, Vellacott & Co.), 28, Waring Street.
			Associates.

1899,	Feb.	1	ELLIOTT, John Hollingworth, clerk to Craig,
			Gardner & Co., Royal Chambers, 57, Donegall Place.

- 1886, Feb. 3 HALSALL, Frank, (Ashworth, Mosley & Co.), 30, Arthur Street.
- 1898, Feb. 2 HILL, Charles Arthur Tregelles, (Arthur J., Hill, Vellacott & Co.), 28, Waring Street.
- 1901, Feb. 6 RAWLINSON, Walter Reginald, clerk to H. B. Brandon & Co., 117, Royal Avenue.
- 1894, May 2 Rowan, Peter, Junr., clerk to Ashworth, Mosley & Co., 30, Arthur Street.

Firms.

- *Ashworth, Mosley & Co., 30, Arthur Street.
- *McNaught, Gibson & Graham, Wellington Place.

BOMBAY. India.

Associate.

1888, Feb. 1 FERGUSON, Alexander Fletcher, (A. F. Ferguson & Co.), 13, Sirdar's Palace, Apollo Street.

^{*} Firms whose principal offices are in England.

OUT OF ENGLAND AND WALES

BUENOS AIRES. South America.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

1887, Feb. 2 Purry, John Stephen, F.C.A. 1 Mar. 1899; c/o The Buenos Aires & Rosario Railway Company, Ltd.

Associates.

1898, May 4 BACH, Alfred Edward, Contaduria, Ferro-carril del Sud.

1899, Feb. 2 LEYS, Robert, c/o A. Williamson, 314, Bartolomé Mitre.

1898, Feb. 2 Meelboom, John Adam, Contaduria, Ferrocarril del Sud.

CAIRO. Egypt.

Fellow.

1898, Feb. 2 Russell, Francis Henry, B.A.; F.C.A, 13 Jan. 1904; (Hoare & Russell), Sharia Kasr-el-Nil.

Associate.

1900, Nov. 7 HOARE, Robert Henry, (Hoare & Russell), Sharia Kasr-el-Nil.

CALCUTTA. India.

Associates.

1897, Aug. 4 BENTHALL, Henry Everett, B.A., Bengal Central Railway.

1900, May 2 BERRY, Marlborough James, B.A., clerk to Lovelock & Lewes, 25, Mangoe Lane.

1887, Feb. 2 COATES, Charles Henry, (Lovelock & Lewes), 25, Mangoe Lane.

1903, Nov. 4 Daniel, Walter Percy, c/o Meugens, King & Simson, 4, Bankshall Street.

1895, Nov. 6 Dickinson, Henry Walter, c/o Finlay, Muir & Co., 1, Clive Street.

LIST OF MEMBERS PRACTISING OR RESIDENT OUT OF ENGLAND AND WALES

CALCUTTA—continued.

Associates.

			Associates.
TE OF TO MEM			
1903,	Aug.	5	FORD, William Henry Rogers, clerk to Lovelock & Lewes, 25, Mangoe Lane.
1898,	Feb.	2	Galloway, John Archibald, c/o Turner, Morrison & Co., 6, Lyon's Range.
1897,	Feb	3	GRIFFITH, Richard Randolph, clerk to Lovelock & Lewes, 25, Mangoe Lane.
1899,	Aug.	2.	Hales, Herbert Walford, c/o Meugens, King & Simson, 4, Bankshall Street.
1896,	May	6	Hamilton, Norman, clerk to Lovelock & Lewes, 25, Mangoe Lane.
1899,	Aug.	2	INGRAM, Malcolm Robert, 136, Canning Street.
1900,	Feb.	7	Jackson, John Ernest, c/o East Indian Railway Company.
1902,	Aug.	6	Leigh-Hunt, Paul Cecil Courthope, clerk to Lovelock & Lewes, 25, Mangoe Lane.
1897,	Feb.	3	Lewes, Arthur Harold, B.A., clerk to Lovelock, & Lewes, 25, Mangoe Lane.
1880,	June	29	Lewes, John Herbert, (Lovelock & Lewes), 25, Mangoe Lane.
1904,	Feb.	3	Lowry, Reginald Yabsley, c/o Forbes, Forbes, Campbell & Co.
1897,	Aug.	4	MEUGENS, Edward Earle, (Meugens, King & Simson), 4, Bankshall Street.
1902,	May	7	Neison, Francis Gordon Perceval, (Meugens, King & Simson), 4, Bankshall Street.
1904,	Feb.	16	NOAD, Percy Kingham, 25, Chowringhee.
1896,	Feb.	5	Pontifex, Bryan, East Indian Railway House.
1891,	Feb.	4	Russell, Ernest William Stanley, (Lovelock & Lewes), 25, Mangoe Lane.
1904,	Feb.	6	THEOBALD, George Oswald, c/o T. A. Martin & Co., Jackson House.
1898,	Nov.	2	Ware, Frederick Hawkins, c/o Gillanders, Arbuthnot & Co., Gillander House.

OUT OF ENGLAND AND WALES

CAPE TOWN. South Africa.

Fellow.

DATE OF ADMISSION TO MEMBERSHIP

1887, Feb. 2 Stead, Thomas Walton, F.C.A. 3 Feb. 1897; Robinson Bank Building, St. George's Street.

Associates.

1899, Feb. 1 DALGLEISH, Thomas Alfred, c/o E. R. Syfret, 89, St George's Street.

1893, Feb. 1 Guthrie, James Richard, c/o Lennon, Ltd.

1888, May 2 Shore, Charles Oscar, (Hands & Shore), P.O. Box 432.

1896, Aug. 5 Wingfield, Percy, P.O. Box 246, and at 36, Mansion House Chambers.

1887, Feb. 2 Wright, Alfred, P.O. Box 449.

Firm.

- *Ford, Rhodes, Carter & Co., 89, St. George's Street.

CHICAGO. Illinois, U.S.A.

Fellow.

1887, Feb. 2 Dickinson, Arthur Lowes, M.A.; F.C.A. 1 Feb. 1893; (Price, Waterhouse & Co.), Tribune Building.

Associates.

1880, June 29 Adams, Edward, (Deloitte, Dever, Griffiths & Co.), 742 & 743, Monadnock Block.

1888, Aug. 1 Boughey, Frank Macmichael, (Menzies, Boughey & Co.), 526, Reaper Block.

1899, Aug. 2 FAWCETT, George Edward, (Menzies, Robertson & Co.), Monadnock Block.

1897, Feb. 3 May, George Oliver, (Price, Waterhouse & Co.), Tribune Building.

1901, Aug. 7 TURVILLE, George Albert, clerk to Price, Waterhouse & Co., Tribune Building.

1895, Feb. 6 Wilmot, Henry Walter, (Price, Waterhouse & Co.), Tribune Building.

^{*} Firm whose principal office is in England.

LIST OF MEMBERS PRACTISING OR RESIDENT OUT OF ENGLAND AND WALES

CHICAGO—continued.

Firms.

DATE OF ADMISSION TO MEMBERSHIP

- Barrow, Wade, Guthrie & Co., 215; Royal Insurance Building, 169, Jackson Street.
- *Deloitte, Dever, Griffiths & Co., 742 & 743, Monadnock Block.
- *Price, Waterhouse & Co., Tribune Building.

CHINDE. East Africa.

Associate.

1892, Feb. 3 HEWITT-FLETCHER, Stanley.

CHRISTCHURCH. New Zealand.

Associate.

1902, Aug. 6 Modlin, Robert Henry, Bowron's Buildings, Manchester Street.

COLOMBO. Ceylon.

Associate.

1900, Nov. 7 LOVETT, Herbert Johnson, Assistant Accountant, General Post Office.

DOUGLAS. Isle of Man.

Fellow.

1881, Jan. 5 WALKER, William Henderson, (* W. H. Walker & Co.), 50, Athol Street.

Associates.

- 1894, Feb. 7 Flack, Walter Frederick, (*W. H. Walker & Co.), 50, Athol Street.
- 1900, Aug. 1 Manley, William Valentine, St. George's Chambers, Athol Street.
- 1895, Feb. 6 PRICE, William Francis, 23, Athol Street.
- 1899, Aug. 1 Shannon, Robert George, Junr., (* W. H. Walker & Co.), 50, Athol Street.

^{*} Firms whose principal offices are in England.

LIST OF MEMBERS PRACTISING OR RESIDENT OUT OF ENGLAND AND WALES

DUBLIN. Ireland.

Associates.

DATE OF ADMISSION TO MEMBERSHIP

- 1891, Feb. 4 BAILEY, George Herbert, c/o Stokes Bros. & Pim, 36, College Green.
- 1900, Nov. 7 CLARKE, John Henry, c/o J. A. Kinnear & Co., 8, Westmoreland Street.
- 1880, May 11 KEAN, John Morris, § 26 Sep. 1877; (Kean & Co.), 46 & 47, Dame Street.
- 1880, May 11 KEVANS, Edward, § 26 Sep. 1877; (Kevans & Son), 22, Dame Street.
- 1889, Nov. 6 Magauran, John James, Killiney.
- 1899, May 3 O'CONNELL, Eugene, c/o Stokes Bros. & Pim, 36, College Green.
- 1903, Aug. 5 RHODES, Ernest, clerk to Craig, Gardner & Co., 40 & 41, Dame Street.

DURBAN. Natal, South Africa.

Associate.

1896, Aug. 5 WINGFIELD, Percy, 7, Acutts Arcade.

Firms.

- *Ford, Rhodes, Carter & Co.
- -- *GOODRICKE, COTMAN & Co., 13, Esplanade Buildings.
- *Maurice Jenks, Nye & Co., 49, Gardiner Street.

EDINBURGH, Scotland.

Associate.

1880, May 11 Rose, Robert Murdoch, § 28 Apr. 1880; H.M. Register House.

FALLBROOK. San Diego, California, U.S.A.

Associate.

- 1880, May 11 SMITH, Thomas, § 26 Mar. 1872; Hereford Grove.
 - * Firms whose principal offices are in England.

LIST OF MEMBERS PRACTISING OR RESIDENT OUT: OF ENGLAND AND WALES

GEORGETOWN. Demerara.

Associate.

DATE OF ADMISSION TO MEMBERSHIP

> 1903, Feb. 4 Duckworth, William Rostron, c/o Booker Brothers, McConnell & Co., Ltd.

GERMISTON. Transvaal, South Africa.

Associate.

1900, Nov. 7 ROBERTS, Frederick Ernest, P.O. Box 143.

GLASGOW. Scotland.

1880,

1880.

May 11

May 11

Associates.

1880,	May 11 ·	Brodie, MacLean, § 28 Apr. 1880; (MacLean Brodie & Forgie), 22, Renfield Street.
1880,	May 11	Davies, James Mair, § 28 Apr. 1880; (Davies, Tait.& Co.), 168, St. Vincent Street.
1880,	May 11	Drummond, James, § 31 Mar. 1880; (Honeyman & Drummond), 58, Bath Street.
1880,	May 11	HART, William, Junr., § 31 Mar. 1880; (William Hart, Junr. & Wilson), 65, West Regent Street.
1880,	Oct. 20	Hughes, Arthur, Sun Buildings, 121, West George Street.
1880,	May 11	LINDSAY, James Walkinshaw, § 31 Mar. 1880; (W. G. & J. W. Lindsay), 147, Bath Street.
1880,	May 11	LINDSAY, William Giffen, § 31 Mar. 1880; (W. G. & J. W. Lindsay), 147, Bath Street.
1880,	May 11	Machard, Ebenezer Simpson, § 28 Apr. 1880; (Macharg & Son), Herald Buildings, 69, Buchanan Street.

George Street.

McLintock, Thomson, § 28 Apr. 1880; (Thomson McLintock & Co.), 149, West

PINCKNEY, Alfred Robert, § 26 Sep. 1877; 15,

Apsley Place.

LIST OF MEMBERS PRACTISING OR RESIDENT OUT OF ENGLAND AND WALES

GLASGOW-continued.

Associates.

DATE OF ADMISSION TO MEMBERSHIP

1880, May 11 Selkirk, Thomas Landells, § 31 Mar. 1880; (J. L. & T. L. Selkirk), 64, West Regent Street.

1880, May 11 SMITH, William, § 28 Apr. 1880; (John & Wm. Smith), Western Club Buildings, 54, St. Vincent Street.

1880, May 11 Tait, William Couper, § 29 Oct. 1879; (Davies, Tait & Co.), 168, St. Vincent Street.

Firm.

- - *ALFRED TONGUE & Co., 34, West George Street.

GREENWOOD. British Columbia.

Associate.

1897, Nov. 3 Hodges, Walter Ernest.

GUERNSEY. Channel Isles.

Firms.

- *Carnaby Harrower, Barham & Co., Smith Street.
- *G. N. READ, Son & Co., 19, Smith Street.

HOBART. Tasmania.

Associate.

1896, Nov. 4 Petter, Gilbert, 1, Paternoster Row.

HONG KONG. China.

Associates.

1897, Feb. 3 Abbey, Douglas, c/o Butterfield & Swire.

1895 Aug. 5 BARRETT, William Curwen, Junr., c/o Butter-field & Swire.

^{*} Firms whose principal offices are in England.

LIST OF MEMBERS PRACTISING OR RESIDENT OUT OF ENGLAND AND WALES

HONG KONG—continued.

Δ	SSO	nia	+00	

TO MEMBERSHI							
1901, Aug. 7	BLASON, Swire.	Charles	Henry,	c/o	Butterfield	&	
1902, Aug.	6 DARTON,	Thomas	Harwood	d, °c/c	Butterfield	&	

Swire. Lowe, Arthur Rylands, City Hall Chambers. 1895, Aug. 7

PATERSON, Reginald Alexander Elliot, c/o 1898, Feb. 2 Butterfield & Swire.

IQUIQUE. Chili.

1891, Feb. 4

Associate.

1900, Feb. 7 JOHNSON, Murray Grove, (Sydney - Merritt & Co.).

JOHANNESBURG. South Africa.

Fellows.

1880,	Sep. 22	Dawson, John, P.O. Box 1,239, and at 44, Green's Buildings, Commissioner Street.
1893,	May 10	Douglas, Thomas, F.C.A. 6 Nov. 1901; P.O. Box 2,820.
1889,	Nov. 6	Pim, James Howard, F.C.A. 2 May 1900; P.O. Box 1,331.

Pomfret, Benjamin, (B. Pomfret & Co.).

Associates.

P.O. Box 484.

1898, Feb. 2 CARTER, John Gordon, (Ford & Co.), P.O. Box 5,392, 8 Buildings, Fraser Street.	
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HAYS, Frank Howell, clerk to Maurice Jenks, 1903. May 6 Nye & Co., 5 & 6, Trust Buildings, Fox Street.

LEETE, Henry Gordon, clerk to E. Layton 1903, Feb. 4 Bennett & Co., 25, Corporation Buildings, Commissioner Street.

JOHANNESBURG—continued.

			Associates.
.DATE OF			
TO MEN			DI DII AT : TINT OCHER
1898,	Nov.	2	Nye, Ralph, (Maurice Jenks, Nye & Co.), 5 & 6, Trust Buildings, Fox Street.
1900,	Feb.	7	STONE, Rupert Owen, P.O. Box 1,532.
1895,	Feb.	6	STUART, Charles, P.O. Box 1,167.
1899,	Feb.	1	WHITELEY, Percival Edgar Thomas, (C. L. Andersson & Co.), P.O. Box 1,268, and at 33–36, Bettelheim Buildings, Simmonds Street.
1896,	Aug.	5	WINGFIELD, Percy, P.O. Box 2,930.
1892,	Feb.	3	Wood, Ralph Mills, P.O. Box 2,927.
			Firms.
			*E. LAYTON BENNETT & Co., 25, Corporation

- Buildings, Commissioner Street.
- *Ford, Rhodes, Carter & Co., P.O. Box 5,392, and at Primrose Buildings, Fraser Street.
- *Maurice Jenks, Nye & Co., 5 & 6, Trust Buildings, Fox Street.

KALGOORLI. West Australia.

Associate.

CARTER, Francis Bird, (Ford, Rhodes, Ford & 1898, Nov. 2 Co.).

Firm.

*Ford, Rhodes & Ford, (Ford, Rhodes, Ford & Co.).

KIMBERLEY. South Africa.

Fellow.

PIM, James Howard, F.C.A. 2 May 1900; 1889, Nov. 6 P.O. Box 338.

* Firms whose principal offices are in England.

KOBE. Japan.

Associate.

DATE OF ADMISSION TO MEMBERSHIP

1897, Aug. 4 FEAST, Walter Godfrey, c/o Butterfield & Swire.

KROONSTAD. Orange River Colony, South Africa.

Associate.

1896, May 6 WARNER, George Wilfred, P.O. Box 45.

LAUNCESTON. Tasmania.

Associate.

1896, Aug. 5 CREASEY, Gordon Leonard.

LIMA. Peru, South America.

Associate.

1902, May 7 HOUGHTON, Edward Lockett, c/o W. & J. Lockett, 226 Calle de La Merced.

MALTA.

Associate.

1883, Feb. 7 Howard-Rowlinson, William Henry, St. Julians.

MANILA. Philippine Islands.

Associate.

1894, May 2 Hepworth, James Darwell, c/o B. W. Cadwallader & Co., 51, Calle Tanduay.

MELBOURNE. Victoria, Australia.

Fellow.

1880, May 11 Flack, Joseph Henry, § 28 Apr. 1880; F.C.A. 3 Nov. 1897; (Davey, Flack & Co.), 9, Queen Street.

MELBOURNE—continued.

Associates.

DATE OF ADMISSION TO MEMBERSHIP

1880, Oct. 20 BALDING, Edwin Gerald, (Davey, Flack & Co.), 9, Queen Street.

1900, May 2 BELL, Joseph, c/o Banks & Co., 238, Flinders Lane.

1883, Aug. 1 ROLLASON, Thomas, 39, Queen Street.

MEXICO CITY. Mexico.

Associate.

1889, Nov. 6 FORD, Thomas, (Armstrong, Ford & Co.), Calle de Angel 6, Apartado No. 2,108.

Firm.

- *Armstrong, Ford & Co., Calle de Angel 6, Apartado No. 2,108.

MONTREAL. Canada.

Associates.

1896, May 6 HINSHELWOOD, Norman Macmillan, P.O. Box 532.

1894, Feb. 7 ROBERTON, Frank George, 12, Fraser Building.

NEWCASTLE. New South Wales, Australia.

Associate.

1897, Aug. 4 Bernard, Edward Thomas, General Post Office.

NEW YORK. U.S.A.

Fellows.

1887, Feb. 2 Dickinson, Arthur Lowes, M.A., F.C.A. 1 Feb. 1893; (Price, Waterhouse & Co.), 54, William Street.

1884, Aug. 6 PAGE, Frederick Palmer, F.C.A. 4 May 1904; (Sargent, Page & Taylor), Corn Exchange, Bank Building.

^{*} Firm whose principal office is in England.

NEW YORK—continued.

Associates.

			Associates.
DATE OF TO ME			
1880,	June 5	29	Adams, Edward, (Deloitte, Dever, Griffiths & Co.), 48, Wall Street.
1886,	Aug.	4	Anyon, James Thornley, (Barrow, Wade, Guthrie & Co.), 27 & 29, Pine Street.
1888,	Aug.	1	Boughey, Frank Macmichael, (Menzies, Boughey & Co.), 25, Pine Street.
1892,	Feb.	3	CHALMERS, Rashleigh, 1,525, Broad Exchange Building.
1895,	Aug.	7	CHANNÓN, Alfred John, 27, William Street.
1892,	Nov.	2	CLARK, Thomas Robert, Room 165, 280,. Broadway.
1898,	Feb.	2	COLEMAN, Edwin Sydney, Whitehall Building, 17, Battery Place.
1899,	Aug.	2	FAWCETT, George Edward, (Menzies, Robertson & Co.), 30, Pine Street.
1903,	May	6	GOODWIN, John Pryse, clerk to Price, Water-house & Co., 54, William Street.
1889,	Feb.	6	Hughes, Rupert Stanley, clerk to Barrow, Wade, Guthrie & Co., 27 & 29, Pine Street.
1886,	May	5	KENWORTHY, Arthur William, 6, Wall Street.
1887,	Mar.	2	LEEMING, Harold Francis, clerk to Patterson,. Teele & Dennis, 30, Broad Street.
1891,	Feb.	4	LEVER, Samuel, (Barrow, Wade, Guthrie & Co.), 27 & 29, Pine Street.
1897,	Feb.	3	May, George Oliver, (Price, Waterhouse & Co.),. 54, William Street.
1880,	June	29	Munro, Robert Frater, 27, Beaver Street.
1899,	Feb.	1	Scott, Frank Walter, clerk to Barrow, Wade,. Guthrie & Co., 27 & 29, Pine Street.
1899,	Feb.	1	SEATREE, William Ernest, clerk to Price,. Waterhouse & Co., 54, William Street.
1903,	Feb.	4	SHEPHERD, George Chaplin, clerk to Marwick,. Mitchell & Co., 79, Wall Street.
1891,	Aug.	5	Stonham, Arthur, 11, Broadway.
1881,	Apr.	6	TEASDALE, William, 44, Wall Street.

NEW YORK-continued.

Associates.

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DATE OF			
TO ME			TV - IT 1 4 T . 1 1 4 Cl - l- F 8
1897,	Aug.	4	Watt, Herbert James, clerk to Charles Eves & Co., 1,032 & 1,033, Park Row Building.
1885,	Aug.	5	WAUD, Sydney Pester, 82, Wall Street.
1895,	Feb.	6	WILMOT, Henry Walter, (Price, Waterhouse & Co.), 54, William Street.
			Firms.
	_		Barrow, Wade, Guthrie & Co., 27 & 29, Pine Street.
_	_		*Charles Eves & Co., 1,032 & 1,033, Park Row Building.
			*Deloitte, Dever, Griffiths & Co., 48, Wall Street.
-			*Hart Brothers, Tibbetts, Heiron & Co., Bowling Green Building, 5 to 11, Broadway.
_	_		*Herman Lescher, Stephens & Co., 59, Wall Street.
			*Price, Waterhouse & Co., 54, William Street.
_	-		*Sargent, Page & Taylor, Corn Exchange Bank Building.
			*Schultz, Comins & Co., 150, Nassau Street.
OMAH	A . 1	Nebra	iska, U.S.A.

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Associate.

Cannon, Thomas Charles, 419, First National 1888, Feb. 1 Bank Building.

PARIS. France.

Associates.

BAUM, Edward Yoxon, 59, Boulevard Sebas-1899, Aug. 2 topol.

Firm.

- *Josolyne, Miles & Blow, 160, Rue Montmarte.
 - * Firms whose principal offices are in England.

PERTH. West Australia.

Fellow.

DATE OF ADMISSION

TO MEMBERSHIP
1880, May 11

FLACK, Joseph Henry, § 28 April 1880; F.C.A. 3 Nov. 1897 (Davey, Flack & Co.), Moir's Chambers, St. George's Terrace.

Associates.

1900, May 2 ANDERSON, Edgar Charles, clerk to Ford, Rhodes, Ford & Co.

1898, Nov. 2 Carter, Francis Bird, (Ford, Rhodes, Ford & Co.)

1901, May 1 GARDINER, Alfred Charles, 293, St. George's Terrace.

Firm.

*FORD, RHODES & FORD, (Ford, Rhodes, Ford & Co.)

PHILADELPHIA. Pennsylvania, U.S.A.

Associate.

1891, Aug. 5 Shaw, George Edward, 518, Walnut Street.

PITTSBURG. U.S.A.

Firm.

- *Price, Waterhouse & Co., Peoples' Savings Bank Building.

PORT ELIZABETH. South Africa.

Associates.

1880, May 11 Brown, Daniel Maclaren, § 27 Aug. 1879; Insurance Chambers, 21, Main Street.

1896, Aug. 5 WINGFIELD, Percy, 3, Celtic Chambers, Grace Street.

PORT LOUIS. Mauritius.

Associate.

1903, Mar. 9 Penn, Arthur Nowell, 10, Rempart Street.

* Firms whose principal offices are in England.

PROVIDENCE. Rhode Island, U.S.A.

Associate.

DATE OF ADMISSION TO MEMBERSHIP

1881, Apr. 6 TEASDALE, William, 27, Exchange Building.

ROCHESTER. New York, U.S.A.

Associate.

1892, Nov. 2 Foster, Sandys Birket, 479, North Paul Street.

ROCKCLIFFE, near Dalbeattie, Kirkcudbrightshire.

Fellow.

1882, Apr. 5 WHADCOAT, John Henry.

ROSSLAND. British Columbia.

Associate.

1901, Aug. 7 Young, Robert Edward Augustus.

ST. HELIER. Jersey, Channel Isles.

Firm.

 - *Carnaby Harrower, Barham & Co., 13, Royal Square.

ST. LOUIS. Missouri, U.S.A.

Fellow.

1887, Feb. 2 Dickinson, Arthur Lowes, M.A.; F.C.A.1 Feb. 1893; (Price, Waterhouse & Co.), Stock Exchange Building.

*Firm whose principal office is in England.

ST. LOUIS—continued.

Associates.

DATE OF ADMISSION TO MEMBERSHIP

1897, Feb. 3 May, George Oliver, (Price, Waterhouse & Co.), Stock Exchange Building.

1892, Aug. 3 PERROTT, William, clerk to Price, Waterhouse & Co., Stock Exchange Building.

1895, Feb. 6 Wilmot, Henry Walter, (Price, Waterhouse & Co.), Stock Exchange Building.

Firm.

- *PRICE; WATERHOUSE & Co., Stock Exchange Building.

SAN FRANCISCO. California, U.S.A.

Associates.

1888, Aug. 1 BOUGHEY, Frank Macmichael, (Menzies, Boughey & Co.), 530, California Street.

1899, Aug. 2 FAWCETT, George Edward, (Menzies, Robertson & Co.), 530, California Street.

1902, Aug. 6 GOODE, Percy Greenway, 530, California Street.

Firm.

— — Barrow, Wade, Guthrie & Co., Mills-Building.

SAN JOSE. Costa Rica.

Associate.

1897, Feb. 3 Lyon, Arthur Percy.

SECUNDERABAD. India.

Associate.

1896, Feb. 5 RUDDLE, Wilfrid Charles Hepburne.

* Firm whose principal office is in England.

SHANGHAI. China.

Associates.

DATE OF ADMISSION TO MEMBERSHIP

1900, Feb. 7 BELL, Harold Cyril Spencer, c/o Butterfield & Swire.

1885, May 6 Dowler, Herbert George.

1901, Feb. 6 Dunman, Charles Clement, c/o Butterfield & Swire.

1902, Feb. 5 GUERRIER, Hugh Trevor, 2, Kiukiang Road.

1893, May 10 LEAKE, Arthur Robert, 1, Balfour Buildings.

1903, Feb. 4 Matthews, Frederick Newman, c/o Butterfield & Swire.

1902, Feb. 5 Scott, Alfred Oswald, c/o Butterfield & Swire.

SINGAPORE. Straits Settlements.

Associate.

1904, Feb. 3 KEMP, Walter Lowther.

SIOUX CITY. Iowa, U.S.A.

Associate.

1888, Feb. 1 Cannon, Thomas Charles, 201, Security Bank. Building.

STENT. Tuolumne Co., California, U.S.A.

Associate.

1902, May 7 Higgins, Harold Dennis, P.O. Box 32.

SYDNEY. New South Wales, Australia.

Fellows.

1880, May 11 Bowes, Joseph Edward, †11 Feb. 1880; F.C.A. 1 Feb. 1882; Equitable Building, George Street.

1880, May 11 Starkey, Charles Timothy, § 11 Jan. 1872; F.C.A. 7 July 1880; (Starkey & Starkey), Empire Chambers, 93, York Street.

SYDNEY—continued.

Associates.

DATE OF ADMISSION TO MEMBERSHIP

1883, Aug. 1 HORBOCKS, William, Citizens Chambers, Moore & Castlereagh Streets.

1881, Feb. 2 PEARCE, Alfred Lane, c/o Bank of New South Wales, George Street.

1886, Nov. 3 Starkey, Charles Herbert, (Starkey & Starkey), Empire Chambers, 93, York Street.

Firm.

- *Ford, Rhodes & Ford, 16, O'Connell Street.

TIENTSIN. North China.

Associates.

1896, Feb. 5 Dakin, John Frampton.

1903, Nov. 4 STEDMAN, Leslie.

TORONTO. Canada.

Associates.

1887, May 4 JEPHCOTT, Alfred, 38 & 40, Adelaide Street West.

1901, Aug. 7 JOHNSON, Ralph Grange, c/o John Mackay & Co., 25, King Street West.

WANKIE. Rhodesia, South Africa.

Associate.

1899, Aug. 2 Stephenson, Gilbert Henry Ord, c/o Wankie (Rhodesia) Coal, Railway & Exploration Company, Ltd.

WELLINGTON. New Zealand.

Associate.

1890, Feb. 5 CLARKE, Arthur Thomas, P.O. Box 281.

* Firm whose principal office is in England.

		PAGE	Fellows.	Associates in Practice.	Associates not in Practice.	Total.
Abingdon		111	1			1
Alderley Edge		111			1	1.
Ashford		111	1	_	_	1
Ashton-under-I	yne	111	4	6	1	11.
Bacup		112	2		4	6
Bagshot		112	1	_		1
Banbury		113	_	_	1	1.
Bangor		113	1	2	_	3
Barnsley		113		2	1	3.
Barnstaple		113	_	1	_	1
Barrow-in-Furn	ess	113	5	4	1	10
Bath		114	2	2	1	5.
Beccles		114	3	1		4-
Bedford		115	2	3		5
Ben Rhydding		115	_	1		1
Bethesda		115	1			1
Birkenhead		115	1	4	1	6.
Birmingham		116	42	146	61	249°
Blackburn		130	1	9	2	12.
Blackhill		131		1		1
Blackpool		131	5	6	1	12
Bolton		132	4	22	5	31
Boston		134	4	1		5
Bournemouth		134	2	5	_	7
Bradford		135	14	23	7	44
Brentwood		137		1		1
Bridgwater		138	1	1		2
Bridport		138		1	_	1
Brierley Hill		138	_	2		2.
Brighouse		138		1		. 1
Brighton		138	8	7	1	16
Bristol		139	24	36	13	73-
Bromsgrove		143		_	2	2
Burnley		144	3	4	2	9-
Burton-on-Tren	t	144		1	2	3.
Bury		145	8	6	2	16
Bushey Heath		146			1	1.

	PAGE	Fellows.	Associates in Practice.	Associates not in Practice.	Total.
Cambridge	 146	1	4	2	7
Canterbury	 146		2		2
Cardiff	 146	12	17	6	35
Carlisle	 149	1	3	2	6
Chatham	 149		1	1	2
Chelmsford	 149	1	2	_	3
Cheltenham	 150		2	1	3
Chepstow	 150	1	1		2
Chester	 150	1	14	1	16
Chesterfield	 151	1	4		5
Church	 151		1		1
Cirencester	 152		1		1
Clacton-on-Sea	 152	1	2		3
Cleckheaton	 152		2		. 2
Cleethorpes	 152	-		1	1
Colchester	 152	1	1		2
Colne	 153		1	_	1
Colwyn Bay	 153		3		3
Congleton	 153		1		1
Coventry	 153	1	3	2	6
Cradley Heath	 154		3	_	3
Cranleigh	 154	2		_	2
Crawley	 154		1		1
Croydon	 154	8	5	3	16
Darlington	 155	5	4		9
Darwen	 156		1	1	2
Deal	 156		1		1
Derby	 156	3	15	4	22
Devizes	 157	1	1	i	2
Dewsbury	 157	2	4	_	6
Doncaster	 158	2	1		3
Dorchester	 158	1		1	2
Dover	 158	1	1		2
Dudley	 159		8		8
Durham	 159		1	_	1
Eastbourne	 159	3	2		5
East Dereham	 160	_ !	1		1

		PAGE	Fellows.	Associates in Practice.	Associates not in Practice.	Total.
Evesham		160		1		1
Exeter		160	4	1	1	6
Felixstowe		160		2		2
Fleetwood		160	_	4		4
Folkestone		161	1	_	_	1
Gateshead		161	1	_	1	2
Glossop		161		2	_	2
Gloucester		161	_	1		1
Goole		161	1			. 1
Gravesend		161		4	_	4
Great Grimsby		162	7	2	2	11
Great Malvern		162	_	1	_	1
Great Yarmouth	h	163	3	1		4
Guildford		163		1	_	1
Halifax		163	6	12		18
Hampton Hill		164		_	1	1
Hampton-in-Arc	len	164			1	1
Hanley		164		5	2	7
Harrogate		165	_	5	_	5
Hastings		165	2	3	_	5
Hebden Bridge		166	_	2		2
Hereford		166	_	1	_	1
Hexham-on-Tyn	e	166		1		1
High Wycombe		166	1			1
Hitchin		166	1	_		1
Holyhead		166	1		_	1
Horwich		166	1	_	_	1
Hoylake		167	_	_	1	1
Huddersfield		167	2	12	1	15
Hull		168	16	12	7	35
Hyde		170	_	1	2	3
Ipswich		170	1	6	3	10
Keighley		171	4		1	5
Kendal		171	_	. 1		1
Kenley		171			1.	1
Kettering		171	_	5	_	5
Kidderminster		172		1	_	1

		PAGE	Fellows.	Associates in Practice.	Associates not in Practice.	Total.
Kingston-on-Th	ames	172	1	_	2	3
Kirkburton		172		1		1
Knighton		172		1		1
Knowle		172		1	_	1
Lancaster		172	1	1		2
Lea Bridge		173		1	_	1
Leamington		173	1	2		3
Leeds		173	15	36	15	66
Leek		177	_	1	. —	1
Leicester		177	10	26	4	40
Leighton Buzza	$^{\mathrm{rd}}$., 179	_	1	_	1
Levtonstone		179	1	1	_	2
Little Sutton		179	_	1	_	1
Liverpool		180	43	79	39	161
Llandudno		189	2	1	_	3
Llanelly		190		3	-	3
Llanidloes		190	_	1	_	1
London		190	480	536	367	1383
Longton		277		4	_	4
Loughborough		277	2	1	_	3
Lowestoft		278	3	2	_	5
Luton		278	1	2	_	3
Macclesfield		278		1	2	3
Maidstone		278	1		_	1
Manchester		279	91	145	83	319
Mansfield		297		_	1	1
Middlesbrough		297	8	10	1	19
Middleton		298	1	_	_	1
Mitcham		298		_	1	1
Mold		298		1	_	1
Morecambe		299		2	_	2
Morley		299	1	1		2 .
Morpeth		299	2	2		4
Mortlake		299	-		1	1
Nelson		300	1	1		2
Newark		300		1	_	1
Newcastle-unde	r-Lyn	ne 300	1	5	_	6

	PAGE	Fellows.	Associates in Practice.	Associates not in Practice.	Total.
Newcastle-upon-Tyne	301	19	37	15	71
Newport (Mon.)	304	3	5	1	9
Newtown	305		1	_	1
Northampton	305	5	7	1	13
North Shields	306	_	1	1	2
Norwich	307	3	2	_	5
Nottingham	307	10	24	15	49
Oldham	310	8	2	_	10
Ore	311		_	1	1
Oswaldtwistle	311	1	_	_	1
Oswestry	311	2	_	_	2
Oxford	311	3	1	2	6
Oxshott	311	-		1	1
Penrith	312	_	2		2
Peterborough	312	1		_	1
Pinner	312		1	_	1
Plymouth	312	4	5	_	9
Pontypridd	313		2	_	2
Poole	313	1			1
Portsmouth	313	2	4	1	7
Preston	314	6	8	7	21
Purley	315	_		1	1
Reading	315	1	4	$\overline{2}$	7
Redditch	316		2	_	2
Redhill	316	1			1
Richmond	316	1		_	1
Rochdale	316		2		2
Rochester	316	_	1	1	2
Romford	317	_	1		1
Romiley	317			1	1
Rotherham	317	4	2	1	7
Royston	317	_	_	1	1
Runcorn	318	1 .	1	_	2
St. Albans	318		_	1	1
St. Anne's-on-Sea	318	-	_	1	1
St. Austell	318	_	1	_	1
St. Helens	318	1	4		5

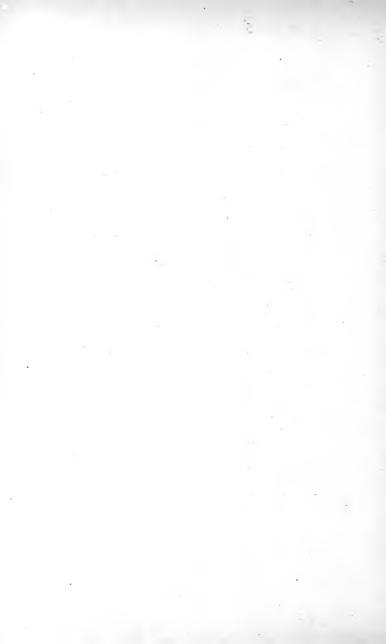
·		F1-11		Associates	
		Fellows.	in Practice.	not in Practice.	Total.
	PAGE				
Sale	319	_	_	1	1
Salisbury	319	1	1	-	2
Saltash	319	_	1		1
Saltburn-by-the-Sea	319	_	1	_	1
Scarborough	319	2	2	1	5
Sheffield	320	35	43	9	87
Shipley	325	1	1	_	2
Shrewsbury	325	1	1	_	2
Skegness	325	_	1	— .	1
Skipton-in-Craven	326			1	1
Solihull	326	1	1	_	2
Southampton	326	2	2		4
Southend-on-Sea	326	3	3	- 1	7
Southport	327	8	4	1	13
South Shields	328	3	3	_	6
Stafford	328	1	1	_	2
Staines	328		1	_	1
Stechford	329			1	1
Stockport	329	. 4	4	3	11
Stockton-on-Tees	329	2	2	1	5.
Stoke-on-Trent	330	1	3	1	5
Stourbridge	330	_	2	_	2
Stratford-on-Avon	330	_	1		1
Stroud	331	1	2	_	3.
Sunderland	331	6	13	5	24
Surbiton	332			2	2
Sutton Coldfield	333	1			1
Swansea	333	7	12	3	22:
Swindon	334		1	_	1
Swinton	334	_		1	1
Tamworth	334	_	1		1
Taunton	334	2	2	1	5
Tenbury	335	_	1		1
Thurnscoe	335			` 1	1
Tipton	335	_	1	_	1
Tonbridge	335		1		1
Trefriw	335	1	_	_	1
	550	-			-

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		Fellows.	Associates in Practice.	Associates not in Practice.	Total.
Truro	PAGE 335	1			1
Tunbridge Wells	336	1	3	_	4
Tynemouth	336		_	1	1
Vron	336		1	_	1
Wakefield	336		3	1	4
Wallington	336		_	1	1
Walsall	336	1	9	_	10
Walthamstow	337	1	1		2
Wanstead	337	1	_	1	2
Warrington	338	2	4	4	10
Warwick	338		2	_	2
Watford	338		4	_	4
Wednesbury	339	_	3	_ i	3
West Bromwich	339	2	2		4
West Hartlepool	339	3	4	2	9
Weymouth	340		1	_	1
Whitehaven	340	_	2	1	3
Whitley Bay	340		1	_	1
Wickham Market	340		1	_	1
Wigan	341	1	7	1	9
Wimbledon	341	1	1	1	3
Wolverhampton	342	4	16	4	24
Worcester	343	1	4		5
Workington	343	_		1	1
Worksop	344		1	_	1
Wrexham	344		2	_	2
Yeovil	344	1	1	_	2
York	344	5	2		7

		PAGE	Fellows.	Associates	Firms.	Total.
Aberdeen		345		1		1
Alexandria		345	. 1	1		2
Auckland		345	_	1		1
Axim	••	345		_ 1	1	1
Baku		345			1	1.
Belfast		346	3	5	2	10
Bombay		346		1	_	1
Buenos Aires	••	347	1	3		4
Cairo		347	1	1		2
Calcutta	••	347	_	23	_	23
Cape Town		349	1	5	1	7
Chicago	• •	349	1	6	3	10
Chinde		350	_	1	_	1
Christchurch	••	350		1		1
Colombo		350	_	1		1
Douglas		350	1	4	_	5
Dublin	•	351	_	7		7
Durban		351		1	3	4
Edinburgh		351		1	_	1
Fallbrook		351		1	_	1
Georgetown		352	_	1	_	1
Germiston		352		1	_	1
Glasgow		352		13	1	14
Greenwood		353		1	_	1
Guernsey		353	_	_	2	2
Hobart		353		1	_	1
Hong Kong		353		6		6
Iquique		354		1	_	1
Johannesburg		354	4	9	3	16
Kalgoorli		355	_	1	1	2
Kimberley		355	1		_	1
Kobe		356	_	1		1
Kroonstad		356		1		1
Launceston		356	_	1		1
Lima		356		1	_	1
Malta		356		1		1
Manila		356		1		1

			Fellows.	Associates	Firms.	Total.
		PAGE				
Melbourne		356	1	3	_	4
Mexico City		357	_	1	1	2
Montreal	• •	357		2		2
Newcastle		357	_	1		1
New York		357	2	23	8	33
Omaha		359	_	1	_	1
Paris		359		1	1	2
Perth		360	1	3	1	5
Philadelphia		360	_	1	_	1
Pittsburg		360		_	1	1
Port Elizabeth		360	_	2	_	2
Port Louis		360		1		1
Providence		361	_	1	_	1
Rochester		361	_	1	_	1
Rockcliffe	,	361	1			1
Rossland		361	_	1	_	1
St. Helier		361	_	-	1	1
St. Louis		361	1	3	1	5
San Francisco		362	_	3	1	4
San Jose		362	_	1		1
Secunderabad	• •	362		1	_	1
Shanghai		363	_	7	- .	7
Singapore		363	_	1		1
Sioux City		363	_	1	_	1
Stent		363		1	_	1
Sydney		363	2	3	1	6
Tientsin		364	_	2	_	2
Toronto		364	_	2	_	2
Wankie		364		1		1
Wellington		364		1	_	1



ROYAL	CHARTER	AND	BYE-LAWS	3
			1	
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Victoria by the Grace of God

of the United Kingdom of Great Britain and Ireland Queen Defender of the Faith

TO ALL TO WHOM THESE PRESENTS SHALL COME GREETING:

William Turquand of Coleman Street in the City of London John Unwin Wing of Prideaux Chambers Sheffield Anthony Wigham Chalmers of 5 Fenwick Street Liverpool Henry Grosvenor Nicholson of 100 King Street Manchester Jarvis William Barber of Alliance Chambers George Street Sheffield and Charles Henry Wade and Edwin Guthrie both of Marsden Street Manchester setting forth (among other things) to the effect following:

That the Petitioner William Turquand is the President of a Society established in 1870 in London called the Institute of Accountants that the Petitioner John Unwin Wing is the President of a Society established in 1872 in London called the Society of Accountants in England that the Petitioner Anthony Wigham Chalmers is the President of a Society of Accountants established in 1870 at Liverpool that the Petitioner Henry Grosvenor Nicholson is the President of a

Society of Accountants established in 1871 at Manchester that the Petitioner Jarvis William Barber is the President of a Society of Accountants established in 1877 at Sheffield and that the Petitioners Charles Henry Wade and Edwin Guthrie are Public Accountants at Manchester.

That the Profession of Public Accountants in England and Wales is a numerous one and their functions are of great and increasing importance in respect of their employment in the capacities of Liquidators acting in the winding up of companies and of Receivers under decrees and of Trustees in bankruptcies or arrangements with creditors and in various positions of trust under Courts of Justice as also in the auditing of the accounts of public companies and of partnerships and otherwise.

That the aggregate number of members of the said societies exceeds 500 and in that number are comprised nearly all the leading Public Accountants of England and Wales.

That the said societies were not established for the purposes of gain nor do the members thereof derive or seek any pecuniary profit from their membership but the societies aim at the elevation of the profession of public accountants as a whole and the promotion of their efficiency and usefulness by compelling the observance of strict rules of conduct as a condition of membership and by setting up a high standard of professional and general education and knowledge and otherwise.

That in the judgment of the Petitioners it would greatly promote the objects for which the said societies have been instituted and would also be for the public benefit if the members thereof were incorporated as one body as besides other advantages such incorporation

would be a public recognition of the importance of the profession and would tend to gradually raise its character and thus to secure for the community the existence of a class of persons well qualified to be employed in the responsible and difficult duties often devolving on Public Accountants.

That the Petitioners desire and propose that if incorporation by Charter is granted to them such conditions should be laid down as would require for the admission to membership of persons now already following the profession either long actual experience in the profession or service for a long time in the capacity of a Public Accountant's Clerk or else the passing of appropriate examinations under the supervision of the Corporation.

That with respect to the admission to membership of persons hereafter desirous of entering into the profession the Petitioners contemplate that subject to future determination by the Council or Governing Body of the Corporation a strict system of examination should be established including a preliminary examination to be held before the candidate for membership enters on service under articles an intermediate examination to be held in the course of his service and a final examination and that no person be allowed to present himself for the final examination unless he has served for five years at least or if he has graduated in any of the Universities of the United Kingdom then for three years at least under articles as a Public Accountant's Clerk.

That the Examinations would (subject to future determination by the Governing Body of the Corporation) be of such a character as to test the knowledge of the candidates not only in bookkeeping and accounts

but also in the principles of mercantile law and in the law and practice of bankruptcy and of the winding up of Companies.

That the Petitioners believe that such a system would have an educational effect of a highly beneficial kind.

That the Petitioners further desire and propose that the Corporation should lay down such rules respecting admission to membership and exclusion therefrom as would prevent Public Accountants from mixing the pursuit of any other business with the discharge of the higher duties devolving on them as Public Accountants and as would put an end to the practice which has been much objected to of the division of profits with persons in other professions or callings in the form of commission or the like.

That the Petitioners further desire that the members of the Corporation should be authorised to annex to their names distinctive letters indicative of their membership.

And Wellpreas by the said Petition the Petitioners on behalf of themselves and the other members of the said societies and of the profession generally most humbly prayed that We would be graciously pleased to grant our Royal Charter for incorporating under the title of the Incorporated Institute of Accountants in England and Wales or under such other title as to Us might seem fit and with all such powers and privileges as are mentioned in the Petition or such others as to Us might seem fit the Petitioners and the several persons who were then members of the said societies or of any of them and other Public Accountants who might thereafter become members of the Corporation in pursuance of the regulations thereof.

Aow Therefore The having taken the said Petition into Our Royal consideration and being satisfied that the intentions of the Petitioners are laudable and deserving of encouragement have constituted erected and incorporated and We by Our Prerogative Royal and of Our especial Grace certain knowledge and mere motion by these Presents for Us and Our Royal Successors do constitute erect and incorporate into one body politic and corporate by the name of The Institute of CHARTERED ACCOUNTANTS IN ENGLAND AND WALES the said William Turquand John Unwin Wing Anthony Wigham Chalmers Henry Grosvenor Nicholson Jarvis William Barber Charles Henry Wade and Edwin Guthrie and such other persons as are by this Our Charter made or declared to be members or as shall hereafter be admitted as members of the said body corporate with perpetual succession and a Common Seal and with power to alter and renew the same at discretion Willing and ordaining that the said body corporate (hereinafter referred to as the Institute) shall be capable in law to take and hold any personal property and also to take purchase and hold lands buildings and hereditaments for the purposes of the Institute with power to dispose thereof but so that the Institute shall apply its profits (if any) or other income in promoting its objects and shall not at any time pay any dividend to its Members.

And the do also will ordain and declare as follows (that is to say):-

There shall be a Council of the Institute (in this Council of Institute. Our Charter referred to as the Council) consisting of not more than forty-five persons being Members of the Institute and two of the members of the Council shall be the President and the Vice-President of the Institute and also the President and the Vice-President of the Conneil.

2.

First Members of Council.

ALFRED ALLOTT JARVIS WILLIAM BARBER JOHN BATH Josiah Beddow JOHN BLACKBURN HENRY BOLLAND JAMES CHARLES BOLTON THOMAS BROWNING GEORGE AUGUSTUS CAPE EDWARD CARTER WILLIAM CASH DAVID CHADWICK ANTHONY WIGHAM CHALMERS ARTHUR COOPER JOSEPH DAVIES WILLIAM WELCH DELOITTE WALTER NEWTON FISHER JOHN GEORGE GRIFFITHS EDWIN GUTHRIE ROBERT PALMER HARDING ALERED COTTON HARPER EDWARD NORTON HARPER EDWARD HART CHARLES FITCH KEMP

GEORGE WALTER KNOX
GEORGE HERBERT LADBURY
RODERICK MACKAY
FRANCIS NICHOLLS
HENRY GROSVENOR
NICHOLSON

NICHOLSON
EDWARD THOMAS PEIRSON
SAMUEL LOWELL PRICE
THOMAS WILLIAM READ
JOSEPH JOHN SAFFERY
THOMAS GEORGE

SHUTTLEWORTH
SHUTTLEWORTH
GEORGEEDWINSWITHINBANK
FREDERICK TENDRON
JOHN HENRY TILLY
WILLIAM TURQUAND
JAMES WADDELL
CHARLES HENRY WADE
WILLIAM HENRY WATSON
THOMAS ABERCROMBIE

WELTON

FREDERICK WHINNEY
JOHN UNWIN WING and
JOHN YOUNG

shall be the first Members of the Council and William Turquand shall be the first President and Robert Palmer Harding shall be the first Vice-President and a vacancy in either of those offices shall be filled by the Council from their own body.

Tenure of Office of First Members of Council and President and Vice-President.

3. The first Members of the Council and the first President and Vice-President shall hold office until the first general Meeting of the Members of the Institute and thenceforth until Members of the Council are elected and a President and Vice-President are elected or appointed respectively in manner by bye-

laws of the Institute provided and the first Members of the Council and the first President and Vice-President or his respective successor appointed by the Council under the last foregoing clause shall be eligible or may be appointed at the first election or appointment.

Associates.

- 4. The Members of the Institute shall be divided Fellows and into two classes to be styled respectively Fellows and Associates. The first members of the Council and the persons who at the date of this Our Charter are Fellows of the Institute of Accountants in the recitals of this Our Charter specified (and hereinafter referred to as the Institute of Accountants of 1870) or of any of the other four Societies in those recitals specified except the Society of Accountants established at Liverpool in 1870 (hereinafter called the Liverpool Society) shall severally be and be styled Fellows of the Institute. The persons who at the date of this Our Charter are Associates of any of the five Societies in those recitals specified except the Liverpool Society shall severally be and be styled Associates of the Institute. The persons who at the date of this Our Charter are Members of the Liverpool Society and who have been continuously in practice as Public Accountants for five years before that date shall severally be and be styled Fellows of the Institute or Associates of the Institute as they severally elect by notice in writing delivered to the Council. The persons who at the date of this Our Charter are Members of the Liverpool Society and who have been in practice as Public Accountants for less than five years before that date shall severally be and be styled Associates of the Institute.
- 5. The following persons shall be entitled to be Admission to Associateship. admitted Associates of the Institute (namely):-
 - (1) Every person who obtains a certificate of his having passed the final examination provided for by this Our Charter and

- (2) Every person who has before the date of this Our Charter obtained a certificate of his having passed the final examination required by the rules of any of the five Societies aforesaid and
- (3) Every person who for three years next before the date of this Our Charter and thence up to the time of his applying to be admitted an Associate has been continuously in practice as a Public Accountant and
- (4) Every person who for five years next before the date of this Our Charter and thence up to the time of his applying to be admitted an Associate either (first) has during part of that time been in practice as a Public Accountant and has during the residue of that time served as a Public Accountant's Clerk or (secondly) has during the whole of that time served as a Public Accountant's Clerk.

Admission to Fellowship.

- 6. The following persons shall be entitled to be admitted Fellows of the Institute (namely):—
 - (1) Every person who having been in practice as a Public Accountant on the first day of January one thousand eight hundred and seventy-nine and thence up to the time of his applying to be admitted a Fellow has at the time of his so applying been continuously in practice as a Public Accountant for five years and
 - (2) Every person who being an Associate of the Institute has for five years next before the time of his applying to be admitted a Fellow been continuously in practice as a Public Accountant.

7. The Council shall decide whether any person Council to deapplying to be admitted a Fellow or Associate of the Institute has or has not fulfilled such of the conditions in the foregoing provisions of this Our Charter specified as are applicable in his case.

8. The first meeting of the Council shall be held at First meeting No. 3 Copthall Buildings in the City of London at of Council. noon on the third Wednesday after the date of this Our Charter.

9. The Council shall have the management and Powers:of superintendence of the affairs of the Institute and Provisional shall appoint and may remove and shall determine the Management. duties salaries and remuneration of the Secretary Solicitors Bankers Clerks Agents and other Officers and Servants of the Institute and shall determine the securities if any to be taken from them or any of them respectively and may make such arrangements and enter into such agreements with them or any of them as the Council shall think fit. The Council may also at Meetings at each of which (subject to the provisions of any bye-law) seven members at the least of the Council are present and acting lawfully exercise all the powers of the Institute except as to such matters as are by this Our Charter or by bye-laws of the Institute directed to be transacted by or at a general meeting of the Members of the Institute and until the first General Meeting of the Members of the Institute the affairs of the Institute and the Meetings and proceedings of the Council shall as far as may be and subject to any express provision of this Our Charter be conducted managed and regulated according to and by the Rules and Regulations of the Institute of Accountants of 1870 as if that Institute and the Council thereof were the Institute incorporated by this Our Charter and the Council thereof.

Application of Funds. To. The Council shall have power to apply the funds of the Institute in acquiring extending and improving the library of the Institute and in the acquisition renting or erection and fitting up of a hall for the use of the Members of the Institute and in the purchase or renting of a site or sites for a library and a hall and in paying the salaries of librarians custodians and other officers and servants for any purposes of the Institute and in otherwise promoting the objects of the Institute: But the Council shall not apply the funds of the Institute in erecting or purchasing any building or in purchasing a site for any building without the approval of a general meeting of the Members of the Institute convened with notice of this object.

Exercise of Powers of Council. 11. All powers which under the provisions of this Our Charter may be exercised by the Council shall be exercised by them in accordance with and subject to the provisions of this Our Charter and to the bye-laws of the Institute and the exercise of those powers shall be subject also to the control and regulation of any general meeting of the Institute but not so as to make invalid any act done by the Council previously to any resolution passed at a general meeting and any act or proceeding of the Council shall not be invalidated or be illegal in consequence of there being any vacancy in the Council at the time of such act or proceeding being done or taken.

Service under Articles of Clerkship. 12. A person shall not be allowed to present himself for the final examination under this Our Charter unless he has served for five years at the least as a Public Accountant's Clerk or if he shall have graduated in any of the Universities of our United Kingdom for the time being then unless he has served for three years at the least as a Public Accountant's Clerk: And in the case of all examinations held after the expiration of five years or in the case of graduates as aforesaid three

years from the time when the first bye-laws made under this Our Charter come into operation service shall mean service under articles to a Member or Members of the Institute.

13. From the time when the first bye-laws made Examinations. under this our Charter come into operation the Council

from time to time shall cause examinations to be held of all persons applying to be admitted Associates of the Institute and liable to examination and shall appoint Examiners for that purpose who shall hold office according to bye-laws of the Institute. Such examinations shall include preliminary examinations to be held before the candidates enter on service and may if the Council so determine include intermediate examinations to be held during their service and shall include final examinations to be held at or after the conclusion of their service. The Examiners shall conduct the examination in such subjects and manner as shall be directed or approved by bye-laws of the Institute and shall hold office subject to such conditions and shall receive such remuneration as shall from time to time be prescribed by such bye-laws. The Council upon the report of the Examiners shall grant to every person who shall satisfactorily pass any examination a certificate that he has passed the same.

14. The Council by the votes of three-fourths of Dispensation in certain cases such Members of the Council as are present and voting with literal at a meeting of the Council specially convened with with Charter. notice of this object may if they so think fit-

(1) In the cases and circumstances provided for by bye-laws of the Institute elect as a Fellow of the Institute any candidate for admission as a Fellow or elect as an Associate of the Institute any candidate for admission as a Fellow or Associate although any such can-

didate may not have complied with the provisions of this Our Charter applicable in his case or

- (2) Allow any person to present himself for examination notwithstanding any informality in respect of his Articles of Clerkship or
- (3) Allow any person to present himself for final examination within the last three months of his service.

First Entrance Fees.

15. Notwithstanding anything in this Our Charter a person shall not by virtue of this Our Charter become or be or be entitled to become or be a Member of the Institute before the time when the first bye-laws made under this Our Charter come into operation unless and until he pays to the Institute the following sum as entrance fee (namely) in the case of a Member of any of the five Societies aforesaid becoming a Fellow of the Institute the sum often guineas or becoming an Associate of the Institute the sum of five guineas and in the case of any other person becoming a Fellow of the Institute the sum of twenty guineas or becoming an Associate of the Institute the sum of ten guineas and every such person on paying such entrance fee shall be entitled to a certificate of Membership of the Institute which shall be in force until the first bye-laws made under this Our Charter come into operation or until such later time (if any) as those bye-laws prescribe.

Annual Certificates of Membership 16. From the time when the first bye-laws made under this Our Charter come into operation every Member of the Institute whether Fellow or Associate shall so long as he continues to practise as a Public Accountant obtain from the Council in every year reckoned from such day as bye-laws of the Institute

from time to time prescribe a certificate of his membership and for every such certificate he shall pay to the Council for the use of the Institute such sum as may be prescribed in that behalf by bye-laws of the Institute not exceeding the following (namely) in the case of a Member practising as a Public Accountant in the Metropolis if he is a Fellow five guineas and if he is an Associate two guineas and in the case of a Member not so practising in the Metropolis if he is a Fellow three guineas and if he is an Associate one guinea (for which purpose the Metropolis shall be the Metropolis as defined by The Metropolis Management Act 1855).

17. Any person while being a Member of the Members may use certain Institute may use after his name in the case of a Fellow Initials. the initials F.C.A. (representing the words Fellow of the Chartered Accountants) and in the case of an Associate the initials A.C.A. (representing the words Associate of the Chartered Accountants).

- 18. At every general or special meeting of the Voting and Presence at Institute every Member shall have a vote but a Member Meetings. shall not be entitled to be present at any meeting who is in arrear of any subscription or other sum payable by him under bye-laws of the Institute.
- 19. The rules next hereinafter set forth shall be Fundamental deemed fundamental rules of the Institute (that is to Institute, say) :--
 - (1) A Member shall not allow any person not being either a Member of the Institute or in partnership with himself as a Public Accountant to practise in his name as a Public Accountant:

- (2) A Member shall not directly or indirectly allow or agree to allow of participation by a Solicitor in the profits of his (the Member's) professional work or accept or agree to accept any part of the profits of the professional work of a Solicitor or any commission or bonus thereon;
- (3) A Member shall not directly or indirectly accept or agree to accept from an Auctioneer Broker or other Agent employed for the sale or letting of or otherwise in dealing with any real or personal property in the management administration or disposal whereof such Member or his partner or any of his partners shall be engaged any part or proportion of or any commission or bonus on the charges payable to such Auctioneer Broker or agent;

And the following rule shall also be deemed a fundamental rule of the Institute with reference to all Members not being in practice as Public Accountants at the date of this Our Charter (that is to say):—

(4) No such Member shall follow any business or occupation other than that of a Public Accountant or some business which in the opinion of the Council is incident thereto or consistent therewith.

Exclusion or Suspension from Membership.

- 20. If any person while he is a Member of the Institute—
 - Violates any fundamental rule of the Institute applicable to him or
 - (2) Is convicted of felony or misdemeanour or is finally declared by any court of competent jurisdiction to have committed any fraud or

- (3) Is held by the Council on the complaint of any Member of the Institute or of any person aggrieved to have been guilty of any act or default discreditable to a Public Accountant or
- (4) Is adjudged bankrupt or individually or as a partner makes an assignment for the benefit of creditors or under any resolution of creditors or under the order of a Court of Bankruptcy or under any deed or document has his estate placed in liquidation for the benefit of creditors or makes any arrangement for payment of a composition to creditors or
- (5) Being in practice as a Public Accountant at the date of this Our Charter enters into or begins to follow any other business or occupation not in the opinion of the Council incident to or consistent with that of a Public Accountant or
- (6) Fails to pay any subscription or other sum payable by him to the Institute under this Our Charter or bye-laws of the Institute for six months after the same has become due

he shall be liable to be excluded from Membership or to be suspended for any period not exceeding two years from Membership by a resolution of the Council passed at a meeting specially convened for that purpose with notice of the object at which meeting there shall be present not less than twelve of the Members of the Council and for which exclusion or suspension not less than three-fourths of those present and voting shall vote and the Member having first had an opportunity of being heard but any such exclusion or suspension may be at any time revoked or modified by the Council at a like meeting by

such a majority as aforesaid subject to such terms and conditions (if any) as the Council think fit and notice of any resolution for exclusion or suspension shall forthwith be sent to the person affected thereby.

Saving in case of combined businesses.

21. Provided always that where at the date of this Our Charter the business of a Public Accountant is being carried on in combination with some other business then the foregoing provisions of this Our Charter relative to the following of or the entering into or beginning to follow any other business or occupation shall not apply to a Member of the Institute who whether in practice as a Public Accountant at the date of this Our Charter or not continues to carry on that same combined business or after the date of this Our Charter becomes engaged in that same combined business either by himself alone or as a partner.

Persons ceasing to be Members to have no claim on property.

22. If any person ceases for any cause whatever to be a Member of the Institute he shall not nor shall his representatives have any interest in or claim against the funds or property of the Institute.

Power to make bye-laws.

23. The Institute from time to time may by resolution of a general meeting confirmed at a subsequent general meeting held not less than seven and not more than twenty-eight days after the former meeting make such bye-laws as to the Institute seem fit and from time to time rescind or vary any such bye-laws and make others in their stead but so that the bye-laws for the time being be not in any respect repugnant to the law of England or inconsistent with the express provisions of this Our Charter.

First General Meeting and first bye-laws. 24. The Council shall within ten months from the date of this Our Charter prepare draft bye-laws and shall send to each Member of the Institute a printed

copy thereof inviting the Members to offer observations thereon within a time to be limited by the Council and the Council shall take into consideration all observations so offered and shall finally settle the draft byelaws and shall send to each Member of the Institute the draft bye-laws as so finally settled and shall call a general meeting of the Members of the Institute for the consideration and adoption of bye-laws to be held on a day not less than one month and not more than three months after the expiration of twelve months from the date of this Our Charter and not less than fourteen days' notice of the time and place of meeting shall be given to the Members by the Council and the meeting so called shall be the first general meeting of the Members of the Institute for the purposes of this Our Charter and all other purposes and the Chairman of that Meeting shall be the President of the Institute or in his absence the Vice-President of the Institute or in his absence a Member of the Council chosen by the meeting but any want of or irregularity in the sending of any such draft bye-laws or in the giving of any such notice shall not affect the validity of the byelaws.

25. The purposes for which the Institute may in Purposes of manner aforesaid from time to time make bye-laws include the following (namely):—

For regulating the terms and conditions (other than but not inconsistent with those specially mentioned in this Our Charter) for and the mode of admission of Associates and the election of Fellows of the Institute;

For (subject to the provisions of this Our Charter) fixing the entrance and other fees and the annual sums for certificates of membership

and other sums to be paid by Fellows or Associates of the Institute and the times or periods at which such fees or annual or other sums shall be payable;

- For regulating the mode time and place of summoning and holding annual and other general meetings and special meetings of the Institute and the mode of voting including the voting by proxy or by ballot and the conduct of proceedings at any such meetings;
- For regulating the number of Members of the Council and their periodical retirement and the mode of nomination of Members of the Institute for election to the Council and the giving of notice of such nomination and the conduct of the election and the mode of filling casual vacancies and the meetings of the Council and the number of Members who shall be required to be present and acting thereat and the adjournment thereof and the proceedings thereat;
- For regulating the mode of election or appointment of the President and the Vice-President and their tenure of office;
- For regulating the appointment of Trustees and their powers and duties and the disposals of the moneys and property of the Institute;
- For regulating the appointment election rotation retirement and remuneration of an Auditor or Auditors:

For regulating the service under Articles of clerks of Members of the Institute and the forfeiture of such Articles for misconduct or other sufficient cause;

For regulating the number and times and places of holding examinations whether preliminary intermediate or final of candidates for membership of the Institute and the subjects for and the manner of conducting all or any such examinations and for fixing reasonable fees to be paid by candidates and others and the conditions on which the Examiners shall hold office and their remuneration;

And generally such bye-laws as from time to time seem to the Institute requisite for the better execution of this Our Charter and the furtherance of the objects of the Institute;

but no bye-law shall be made by the Institute providing for exclusion or suspension from Membership of the Institute for any cause and notwithstanding anything in this Our Charter the draft bye-laws prepared by the Council and submitted to the first general meeting shall provide that the first election of Members of the Council shall be had by means of the voting papers of Members of the Institute whether present at or absent from the place of election and not otherwise and bye-laws adopted at the first general meeting shall not be valid unless they so provide and those bye-laws may provide for all details of procedure relative to such voting papers.

26. Bye-laws made by the Institute shall not have Allowance of effect until they have been submitted to and allowed by the Lords of Our Council.

Printing of bye-laws.

27. The Council of the Institute shall cause all byelaws when allowed to be printed with the form of allowance and to be published in the "London Gazette" with that form.

Application to England and Wales only. 28. This Our Charter does not apply to Scotland or Ireland and where it mentions practice or service means practice or service in England or Wales.

In Witness whereof We have caused these Our Letters to be made Patent.

Mitness Ourself at our Palace at Westminster, the Eleventh day of May in the Forty-third Year of Our Reign.

By Her Majesty's Command

CARDEW.

ALLOWANCE OF BYE-LAWS

AT THE

COUNCIL CHAMBER, WHITEHALL,

THE 21ST DAY OF MARCH, 1882.

By a Committee of the Lords of Her Majesty's Most Honourable Privy Council.

PRESENT-

LORD PRESIDENT. EARL OF KIMBERLEY.

EARL GRANVILLE. MR. SECRETARY CHILDERS.

WHEREAS there was this day read at the Board a letter, dated the 15th of March, 1882, from Messrs. Markby, Stewart & Co., transmitting certain Bye-Laws of the Institute of Chartered Accountants in England and Wales, adopted by Resolutions passed at a meeting of the Members of the Institute, held on 6th of March, 1882, and confirmed at a subsequent meeting held on the 15th of March, 1882.

And whereas by the 26th Article of the Charter of Incorporation of the said Institute, it is provided that Bye-Laws made by the Institute shall not have effect until they have been submitted to and allowed by the Lords of the Privy Council.

NOW, THEREFORE, their Lordships having taken the said Bye-Laws into consideration (a copy whereof is hereunto annexed) are pleased to allow the same.

ALLOWANCE OF BYE-LAWS

AT THE

COUNCIL CHAMBER, WHITEHALL,

THE 15TH DAY OF JUNE, 1891.

By a Committee of the Lords of Her Majesty's Most Honourable Privy Council.

PRESENT-

LORD PRESIDENT.

DUKE OF RICHMOND AND GORDON.

EARL OF LIMERICK.

WHEREAS there was this day read at the Board a letter, dated 22nd May, 1891, from Messrs. Markby, Stewart & Co., transmitting certain Bye-Laws of the Institute of Chartered Accountants in England and Wales (in lieu of the existing Bye-Laws, Nos. 65 to 91), adopted by Resolution passed at the ordinary general meeting of the Institute held on the 6th day of May, 1891, and confirmed at an extraordinary general meeting of the same Institute, held on the 21st May, 1891.

And whereas, by the 26th Article of the Charter of Incorporation of the said Institute, it is provided that Bye-Laws made by the Institute shall not have effect until they have been submitted to and allowed by the Lords of the Privy Council.

NOW, THEREFORE, their Lordships, having taken the said Bye-Laws into consideration (a copy whereof is hereunto annexed), are pleased to allow the same.

ALLOWANCE OF BYE-LAWS

AT THE

COUNCIL CHAMBER, OSBORNE HOUSE, ISLE OF WIGHT,

THE 28TH DAY OF JULY, 1893.

By the Lords of Her Majesty's Most Honourable Privy Council.

PRESENT-

LORD PRESIDENT.
LORD CHAMBERLAIN.
SIR JOHN COWELL.

WHEREAS there was this day read at the Board a letter, dated the 16th day of June, 1893, from Messrs. Markby, Stewart & Co., transmitting certain Bye-Laws of the Institute of Chartered Accountants in England and Wales, adopted by resolution passed at a Meeting of the Members of the Institute held on the 10th day of May, 1893, and confirmed at a subsequent Meeting held on the 25th day of May, 1893, viz.: (1) in substitution for Bye-Law 35, and (2) in addition to Bye-Law 76, of the Bye-Laws of the Institute:

And whereas, by the 26th Article of the Charter of Incorporation of the said Institute, it is provided that Bye-Laws made by the Institute shall not have effect until they have been submitted to and allowed by the Lords of the Privy Council.

NOW, THEREFORE, their Lordships, having taken the said Bye-Laws into consideration (a copy whereof is hereunto annexed), are pleased to allow the same.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

Incorporated by Royal Charter of the Eleventh day of May, 1880.

BYE-LAWS.

CHAPTER I.—PRELIMINARY.

Commencement of Bye-Laws. 1. These Bye-Laws, being the first Bye-Laws made under the above-mentioned Charter, in these Bye-Laws referred to as the Charter, shall come into operation as soon as they are allowed by the Lords of Her Majesty's Most Honourable Privy Council, which time is in these Bye-Laws referred to as the commencement of these Bye-Laws.

Meaning of words used in the Bye-Laws. 2. Words in these Bye-Laws have the same meaning as in the Charter; and expressions in these Bye-Laws referring to Members, Fellows, Associates, and Meetings, are to be construed as having reference to Members, Fellows, Associates, and Meetings of the Institute.

Articled Clerk means a Clerk who has served under articles to a Member or Members of the Institute, before or after, or partly before and partly after, the commencement of these Bye-Laws.

Secretary means the Secretary of the Institute appointed by the Council, or the person acting in that capacity by the direction of the Council.

3. The forms set forth in the Schedule to these Forms. Bye-Laws shall be used in the cases to which they are applicable, with such alteratious, if any, as the Council from time to time determine; and all notes and directions thereon shall be deemed part of the Forms, and be observed accordingly.

CHAPTER II.—THE COUNCIL.

- 4. The number of the Members of the Council Election and shall be forty-five, of whom nine shall go out of office Council. at each Annual Meeting of the Institute, but shall be re-eligible. Those who are to go out at each of the four Annual Meetings next after the first shall be selected by lot at a Meeting of the Council; such only of the Members of the Council who are first elected under these Bye-Laws as have not already retired being included in such selection. Afterwards those who are to go out at each Annual Meeting shall be those who have been longest in office.
- 5. The first election of Members of the Council Election of shall be had by means of the voting papers of Members of the Institute, whether present at or absent from the place of election and not otherwise.
- 6. At the first Annual Meeting of the Institute, all Nomination of the Members of the Council then in office, except any of Council, who have signified to the Council their desire not to offer themselves for election, shall be deemed to be nominated for election. Every other Candidate for election on the Council on that occasion shall be nominated by 10 Members, in writing, signed by the Members nominating, and by the Candidate and deposited at the Offices of the Institute fourteen clear days before the day of the Meeting. The list of persons so nominated shall be read at the Meeting by the Chairman.

Nomination of retiring Member of Council subsequent to the first Annual Meeting.

7. On every occasion subsequent to the first Annual Meeting every retiring Member of the Council shall, unless he shall have signified to the Council his desire not to offer himself for re-election, be deemed to be nominated for election.

Notice of Nomination of Members of Council. 8. As regards any other candidate to be put up for election on the Council at any Annual Meeting after the first, previous notice thereof shall be given to the Council twenty-one clear days before the first of May, and such notice shall be accompanied by an intimation in writing from the proposed new Member of his willingness to serve if elected, and the receipt of such notice and intimation shall be stated in the circular ssued by the Council before each Annual Meeting, and the provisions of these Bye-Laws relating to the nomination of candidates at the first Annual Meeting shall extend to candidates within this present Bye-Law.

Vacancies in Council. 9. In the event of any vacancy occurring in the Council between one Annual Meeting and another, the vacancy may be filled up by the Council at a Meeting summoned with notice of this object, and a person so becoming a Member of the Council shall hold office as long only as the vacating Member would have been entitled to hold office, but shall be re-eligible.

Resignation of Member of Council. 10. A Member of the Council may resign by sending in his resignation to the Council, and on its acceptance by the Council, but not until then, he ceases to be a Member of the Council.

Vacation of office of Member of Council. vacated—

- II. The office of a Member of the Council is
 - If he ceases to be a Member of the Institute, or is excluded or suspended for any period from membership.

BYE LAWS

- 2. If he is absent from the meetings of the Council for more than six consecutive months without the consent of the Council in writing.
- 3. If he becomes bankrupt or insolvent, or suspends payment, or compounds with his creditors.
- 4. If he is declared lunatic, or becomes of unsound mind.

12. The Institute may at any time, by a resolution Removal of passed by a majority of two-thirds of the votes of Mem-Member of Council. bers present and voting at a Special Meeting, remove any Member of the Council from his office before the expiration of his period of office, provided that if a poll be demanded as to the resolution for removal, the same majority of two-thirds shall be necessary on the taking of the poll for carrying that resolution; and may by a resolution passed by a majority of the votes of Members present and voting at that Meeting, elect another qualified person in his stead. The person so elected shall hold office during such time only as the Member in whose place he was elected would have been entitled to hold the same if he had not been removed.

CHAPTER III.—PROCEEDINGS AND POWERS OF THE COUNCIL.

- 13. The Council shall meet at the Offices of the Meetings of Institute on the first Wednesday in each month, or at such other times and places as they may determine.
- 14. A Meeting of the Council may at any time be Meetings of Council, how called by order of the President or Vice-President, or called. at the request of any five Members of the Council.

Notice of Council Meetings.

15. Three clear days' notice of a Meeting of the Council, or twenty-four hours' notice in a case of emergency, shall be delivered or sent to each Member of the Council at his usual or last known address, and such notice shall, so far as practicable, contain a statement of the business to be transacted at such meeting. It shall not be necessary in any case to prove that such notice has been delivered or sent, but the same shall be taken as delivered or duly sent unless the contrary be shown, and the non-receipt of any notice by any Member or the non-existence of any supposed emergency, shall not affect the proceedings of any Meeting.

Chairman of Council. 16. At all meetings of the Council the President, and in his absence the Vice-President, shall be Chairman; and in the absence of both, the Chairman shall be elected from among those present.

Majority of Council to rule minority.

17. At all Meetings of the Council, in the event of difference of opinion, the majority shall rule the minority (except where otherwise required by the Charter or by Bye-Laws), and in case of equality of votes, the Chairman shall have a casting vote, in addition to his original vote.

Adjournment of Meetings of Council. 18. Subject to the provisions of the foregoing Bye-Laws, the Chairman of any Meeting of the Council may, with the consent of the Meeting, adjourn the Meeting from time to time and from place to place, but no business shall be transacted at any adjourned Meeting other than the business left unfinished at the Meeting from which the adjournment took place. No notice need be given of an adjourned Meeting unless it is so directed in the resolution for adjournment.

Quorum of Council. 19. The number of Members of the Council whose presence shall be requisite for the transaction of business shall be seven.

20. At the first Meeting of the Council after each Election of Annual Meeting, the Members of the Council then Vice-President present shall choose one of the Members of the Council as President, and another as Vice-President for the year following such choice, and any vacancy in either of those offices shall be filled up in like manner at the next monthly or other ordinary meeting of the Council.

21. Minutes shall be made in proper books to be Minutes to be provided for the purpose of all resolutions and proceedings of Meetings of the Council or the Committees thereof, and every Minute signed by the Chairman of the Meeting to which it relates, or by the Chairman of a subsequent Meeting, shall be sufficient evidence of the facts therein stated.

22. All moneys payable to the Institute shall be Receipts and paid by the Council or by the direction thereof into the Payments. account of the Institute at its Bankers, and all moneys payable by the Institute above the amount of £5 shall be paid by Cheques drawn upon its Bankers signed by two Members of the Council and countersigned by the Secretary, provided always that nothing herein contained shall prevent the Council placing in the hands of the Secretary or other officer such sum or sums as may be necessary to meet Salaries or Petty Expenses.

23. All funds of the Institute not needed immediately Investment and for the ordinary purposes of the Institute may be in- employment of funds. vested in the name of the Institute or of any two or more Members of the Council, in any of the following securities, namely: Public Stocks or Funds of Great Britain; British Railway Debentures and Debenture Stock; Metropolitan Board of Works Stock; East India Stock; and Bank of England Stock; with power from time to time to sell or vary such securities; but if invested in the name of the Institute, the same shall

not be sold, varied, or dealt with, except according to general instructions issued under the Common Seal of the Institute.

Lectures and Prizes. 24. The Council may with the consent of a General Meeting employ any part of the funds of the Institute in the payment of Lecturers, or the foundation of Prizes, Scholarships, or Exhibitions in connection with the subjects of the Examinations conducted or held by the Institute, as well as for any other general purposes of the Institute.

Borrowing powers.

25. Notwithstanding anything herein contained, the Council may from time to time borrow money temporarily and may pay interest thereon.

Pensions.

26. The Council may with the consent of a General Meeting make such provision for pensioning retired Officers and Servants, whether by agreement at the time of appointment or employment, or otherwise, as to the Council may seem just.

Payment of Railway Fares of Country Members. 27. The Council may pay out of the funds of the Institute the first-class railway fares of the Members of the Council residing and practising outside the Metropolis as defined by the Charter or these Bye-Laws on each occasion of such Members attending a meeting of the Council, or of any Committee thereof, such payments to be made in respect of all attendances from the date of the Charter.

Publication of List of Members. 28. The Council shall in each year publish or cause to be published at the expense of the Institute, or otherwise, a List of the Members of the Institute, together with such other particulars in respect to the Institute or its objects as they may deem advisable, and they may in such list in their discretion distinguish in such way as shall to the Council seem fit, the Fellows and Associates holding Certificates of Membership under section 16 of the Charter in that year, or

may publish the list in any other form they determine upon, and such list shall be supplied to Members and others at such prices or gratuitously as the Council shall from time to time determine.

29. For the purpose of publishing such list, each List of Members how to be Member shall, in January in each year, send in to the drawn up. Secretary his name and address, or place of business, failing which the list may be drawn up on such information as the Council may possess.

30. Subject to the provisions of the Charter and of Appointment of Bye-Laws, the Council may appoint Committees from among themselves, and may fix the quorum thereof, and may delegate any of their powers to such Committees, and may lay down rules for regulating the proceedings of the Committees, and the President and Vice-President shall be, by virtue of their offices, Members of all Committees.

31. The Council shall have custody of the Common Custody of Common Seal. Seal.

32. The Common Seal shall not be affixed to any Affixing instrument, except by order of the Council, and in the presence of two Members of the Council, and every such instrument shall be signed by the two Members of the Council in whose presence the Seal is affixed, and countersigned by the Secretary.

CHAPTER IV.—MEMBERS.

33. All admissions and elections of Members shall Admission and be by the Council, and every applicant for admission Election of Members. or election to any degree of Membership shall satisfy the Council of his having fulfilled the conditions specified by the Charter in such manner as the Council shall require and shall also produce such evidence of his

fitness to be so admitted or elected as the Council shall deem necessary, and the Council may in their absolute discretion by Resolution passed at a Meeting of the Council, at which Meeting there shall be present and voting not less than twelve Members of the Council, and for which resolution not less than threefourths of the Members present and voting shall vote, refuse to admit or elect to any degree of Membership, any person whom they shall not consider to be a fit and proper person to be so admitted or elected.

No one to be twenty-one.

34. No such applicant shall be admitted a Member admitted under unless he has attained the age of twenty-one years.

This Bye-Law was allowed by the Lords of Her Majesty's Privy Council on the 28th July, 1893, in substitution of the then existing Bye-Law No. 35.

Election of Fellows and Associates.

35. The Council may, at a meeting convened as prescribed by Section 14 of the Charter, and in exercise of the powers thereby conferred, elect as a Fellow or Associate any candidate for admission who, being at the date of his application in practice as a Public Accountant, was in practice on or before the 1st January, 1879, and has been in practice for more than five years altogether, but whose practice has, on account of illhealth, or for other causes satisfactory to the Council. not been continuous for five years next before the date of his application. The Council may also by a resolution passed at a meeting specially convened, with notice of the object, at which meeting there shall be present not less than twenty-four of the Members of the Council, and for which resolution not less than three-fourths of those present and voting shall vote, elect as a Fellow or Associate any candidate for admission who has, up to the date of his application, been continuously in practice as a Public Accountant for ten years; or, who being at the date of his application in practice as a Public Accountant, has been in practice for more than ten years altogether, but whose

practice has, on account of ill-health or for other causes satisfactory to the Council, not been continuous for ten years before the date of his application.

36. The Council may, at such a meeting and in Election of exercise of such powers as in the last foregoing Bye-Section 14 of Law mentioned, elect as an Associate, any Candidate the Royal Charter. for admission as a Fellow or Associate, who having been in practice as a Public Accountant at the commencement of these Bye-Laws, has, up to the date of his application, been continuously three years in practice, and has passed an examination by the Examiners of the Institute, equivalent to the final examination under the Charter; or, having been in practice as a Public Accountant at the commencement of the Bye-Laws, has during part of the five years next before the date of his application served as a Public Accountant's Clerk, and during the remainder of that period of five years has been in practice as a Public Accountant, and has passed an examination by the Examiners of the Institute equivalent to the final examination under the Charter; or, who at the date of his application is employed as a Public Accountant's Clerk, and has been so employed for more than five years altogether prior to the date of the Charter, but whose employment has, on account of ill-health, or for other causes satisfactory to the Council, not been continuous for five years next before the date of the Charter, but has been continuous since the date of the Charter.

37. Any Member may resign his membership by Resignation of Members and sending in his resignation to the Council, and on its re-admission. acceptance by the Council, but not until then, he shall cease to be a Member, but the Council may at any time, at such a meeting, and in exercise of such powers as in the last foregoing Bye-Law referred to, re-admit him to membership.

Entrance Fee payable by a Fellow not previously an Associate.

38. Every person who is after the commencement of these Bye-Laws admitted a Fellow without becoming an Associate shall, on admission, pay the sum of f21 as entrance fee.

Entrance Fee payable by an becoming a Fellow.

39. Every Associate shall, upon his becoming a Associate on his Fellow after the commencement of these Bye-Laws, pay the sum of f 10 10s. as additional entrance fee.

Entrance Fee payable by an Associate.

40. Every person who is, after the commencement of these Bye-Laws, admitted an Associate shall pay the sum of f 10 10s. as entrance fee.

No person to become a Member until his Entrance Fee has been paid.

41. No person shall, after the commencement of these Bye-Laws, become or be, or be entitled to become or be, a Fellow or Associate of the Institute, unless and until he pays the Entrance Fee prescribed by these Bye-Laws, and if he does not pay such Entrance Fee within two months after notice given him by post to pay the same, the admission or election shall be void, or his right to become a Member shall cease.

Expiry of first Certificates under Sec. 15 of the Royal Charter.

42. The first Certificates of Membership issued in accordance with Section 15 of the Charter shall cease to be in force after the commencement of these Bye-Laws or the 31st December, 1881, whichever shall last happen, and the holders of all such Certificates shall return the same when paying their first Annual Subscriptions or Certificate Fees under these Bye-Laws.

Commencement of year under Sec. 16 of the Royal Charter.

- Members to satisfy Council as to continuance of practice.
- 43. For the purposes of Section 16 of the Charter the year shall be reckoned from the first of January.
- 44. Any Member while he continues to practise as a Public Accountant shall, if required by the Council, satisfy the Council in every January, or at any other time and in such manner as the Council may from time to time reasonably require, that he continues to practise.

- 45. Each Member obtaining from the Council a Annual Certificertificate of his membership under Article 16 of the Charter, shall pay to the Council, for the use of the Institute, the sum prescribed in that Article as the maximum sum payable in his case (which sum is in these Bye-Laws referred to as the Annual Certificate Fee).
- 46. The Annual Certificate Fee shall be deemed to Annual Certifibecome due and payable in January in each year, or in due. the case of a Member elected or admitted or beginning to practise after January in any year, at the date of his election or admission or beginning to practise.
- 47. The Council shall not in any year issue to any No Certificate person the annual certificate of membership under until Fees paid Section 16 of the Charter until the Annual Certificate Fee has been paid by him.
- 48. Notwithstanding anything in the foregoing Bye- Annual Certifi-Laws, for the purposes of Article 16 of the Charter 1882. the Annual Certificate Fee for 1882 shall be deemed to become due and payable on the day after the commencement of these Bye-Laws, or the 1st January, 1882, whichever shall last happen.
- 49. Every Member of the Institute who is a partner Definition of of a firm practising as Public Accountants, and having Metropolis. an office in the Metropolis, shall be deemed, for the purposes of Section 16 of the Charter and all other purposes of the Institute, to practise in the Metropolis.
- 50. Every Member not practising as a Public Ac-Annual countant shall pay to the Institute an annual subscription in the case of a Fellow of Two Guineas, and in the case of an Associate of One Guinea; and the same shall be deemed to become due and payable in January in each year; or in the case of such Member

elected or admitted after January in any year, then at the date of his election or admission. Provided always, that in the event of such Fellow or Associate commencing practice during the currency of any year for which such subscription shall have been paid, he shall have credit for the sum so paid on account of his Annual Certificate Fee.

Annual Subscriptions for 1882. 51. The Annual Subscriptions for the year 1882 shall be deemed to become due and payable on the day after the commencement of these Bye-Laws, or the 1st of January, 1882, whichever shall last happen.

Restrictions as to use of distinctive initials or title.

52. A Member of the Institute practising as a Public Accountant in partnership with any person not a Member of the Institute, under the title of a firm, shall not use after the title of that firm the initials F.C.A. or A.C.A., or describe the firm in any way whatever as Chartered Accountants.

CHAPTER V.—ARTICLED CLERKS.

Members to require production of preliminary Certificate before taking Articled Clerk.

53. Before a Member of the Institute receives, after the commencement of these Bye-Laws, a person to serve with him under articles, he shall require the production of a certificate of the Institute to the effect that the person about to be articled has passed the preliminary examination of the Institute or has been exempted therefrom.

Articles to be Registered. 54. Every Articled Clerk, whose service begins after the commencement of these Bye-Laws, shall, within one month after the execution of his articles, lodge the articles with the Council to be registered, or within such extended period as the Council may in any case specially allow.

Certificate of Service. 55. Every Articled Clerk, whether his service began before or after the commencement of these Bye-Laws,

shall, at the expiration of his articles and before he is admitted for final examination, produce to the Council to be registered a certificate from his employer, to the effect that he has duly served his term, and is a fit and proper person to be admitted a Member of the Institute, or failing such certificate, shall prove to the satisfaction of the Council that he has duly served his term, and is a fit and proper person as aforesaid. Provided that if any person shall be allowed by the Council. under Section 14 of the Charter, to present himself for the final examination before the expiration of his articles, the certificate or evidence shall be to the effect that he has duly served such portion of his term of service as shall have elapsed.

56. If the employer of an Articled Clerk ceases to be Articles may be a Member, or is suspended from Membership, the new Articles Articles may be transferred to another Member; or in entered into. the like event, or in the event of the death of the employer, the Articled Clerk may enter into fresh Articles for the remainder of his term of service.

transferred or

57. Articles may also be assigned by agreement Articles may be assigned. between the Articled Clerk and his employers.

58. The Articled Clerk shall lodge the transfer, Assignment of assignment, or articles with the Council to be regis- Articles to be tered, within one month of the transfer or assignment registered. of articles, or of the execution of fresh articles, or within such extended period as the Council may in any case specially allow.

Articles or new

59. An Articled Clerk shall not be admitted to the An Articled intermediate or final examination unless he has com- admitted to explied with the provisions of the foregoing Bye-Laws amination without registering respecting registration, or the Council have allowed his Articles. registration, notwithstanding the expiration of the time limited in that behalf.

Members only to have two

60. No Member shall have in his service at the Articled Clerks, same period more than two Articled Clerks, except in the case of the decease or retirement from practice of one partner of a firm, when his Articled Clerk or Clerks may be transferred to a surviving partner for the remainder of his or their term.

No person under sixteen to be articled.

61. No person who is under sixteen years of age shall be taken by any Member of the Institute as an Articled Clerk.

None but Members in practice to have Articled Clerks.

62. No Member shall be competent, after he has discontinued practice, or while he is suspended from membership, or while he is a clerk to a Public Accountant, whether a Member or not, to retain or take an Articled Clerk.

Articled Clerk not to have other employment.

63. No Articled Clerk shall during his term of service, except by the permission of the Council, engage in any other business or occupation.

Registration of Articles may be cancelled in case of misconduct.

64. If the Council, at a meeting specially convened with notice of this object, at which meeting there shall be present and voting not less than twelve of the Members of the Council, pass a resolution that any complaint of misconduct made against any Articled Clerk has been proved, and is of such a nature as to make that person unfit to become a Member, for which resolution not less than three-fourths of those present and voting shall vote, the articles under which that person has been serving shall, for the purposes of the Charter and these Bye-Laws, be deemed to be at an end, and the registration of the articles shall be cancelled, and no Member shall, except by the permission of the Council, retain or take that person as an Articled Clerk.

CHAPTER VI.-EXAMINATIONS.

The Bye-Laws in this Chapter were allowed by the Lords of Her Majesty's Privy Council on the 15th June, 1891, in lieu of the then existing Bye-Laws, Nos. 65 to 91.

65. The Council at their first Meeting after each Election of Annual Meeting of the Institute shall appoint not less Examination Committee, than seven of their number, in addition to those Members who are Members of the Committee by virtue of their offices, to be the Examination Committee for the ensuing year, and their powers and duties may be exercised and discharged at any Meeting of the Committee at which not fewer than three Members of the Committee are present.

66. The Committee shall have such powers and Powers and duties, in addition to the powers and duties hereby duties of Committee. conferred, in reference to the Examinations, as may be, from time to time, delegated to them by the Council. Provided that the powers and duties so delegated shall not be inconsistent with the provisions of the Charter and Bye-Laws.

67. The Examination Committee, with the approval Committee of the Council, may, from time to time, issue regula-regulations. tions for holding the Examinations, and, under and subject to the provisions of these Bye-Laws, for the conduct of the Examinations.

68. The Members of the Committee shall be the Examiners. Examiners, and, with the assistance (so far as they may think necessary to resort to the same) of such qualified persons as the Council may from time to time appoint, shall conduct the Examinations. The persons so appointed to assist the Examiners shall hold office for a year, but shall be eligible for re-appointment. The Council, nevertheless, may, at any time during his

term of office, remove any person so appointed by a

resolution passed at a Meeting of the Council, at which at least twelve Members shall be present, by a majority of two-thirds of the Members voting.

Conduct of Examinations. 69. The Committee shall, at least two months before each Examination, select from its Members, or from the qualified assistants appointed by the Council (as above stated), persons who shall, by written papers, examine the Candidates for Examination, and who shall report the results of such Examination to the Committee. But, nevertheless, the Committee shall have power to alter such report with reference to individual Candidates as it may see fit.

Remuneration of Examiners.

70. There shall be paid out of the funds of the Institute, to each person selected by the Committee for examining the Candidates, the sum of not less than five nor more than twenty guineas (to be fixed by the Examination Committee) for each Examination of not more than one hundred Candidates, with a proportionate increase for any Candidates above that number examined by him at any Examination; and, for the purposes of this Bye-Law, the Final Examination and the Examination equivalent thereto shall be deemed to be one Examination. Provided that, in the case of the person or persons appointed to examine Candidates for the Preliminary Examination, such further sum, not exceeding thirty guineas, as the Committee may fix, may be paid to him or them for the remuneration of an assistant or assistants.

Persons to preside at Examinations. 71. A Member of the Council shall preside in each Examination room on each day in which an Examination is being held, at such remuneration, not exceeding five guineas per diem, as the Committee shall determine; save that, in the case of Preliminary Examinations held out of the Metropolis one of the

Fellows of the Institute appointed by the Examination Committee under the provisions of Bye-Law 78 shall preside.

72. Every Candidate, at least thirty days before the Notice to be Examination at which he proposes to be examined, Council by shall give written notice to the Council of his desire to Candidates. be examined, and shall pay the fee payable in respect of such Examination; and shall, in the case of the Final Examination, leave with the Council to be registered, the certificate of service required by these Bye-Laws to be so left for registration. In case the articles under which he is serving have not been registered, he shall, at the same time, leave them with the Council for registration, having, when necessary, first obtained permission from the Council to have them registered.

73. Any person who has failed to pass any Examin-Persons failing ation to the satisfaction of the Examination Committee to pass may present themmay present himself again at any subsequent Examin. selves again. ation, save that the Examination Committee may, in their discretion, refuse to allow any such person so to present himself.

If after payment of his fee a Candidate with- No fees to be draw his name or fail to present himself for Examination, returned. no part of the fee shall be returned to him: but the Examination Committee may allow such fee to apply to the next Examination at which such Candidate presents himself.

74. The Examination Committee shall report to the Report of Council the result of each Examination, and, upon the and issue of adoption by the Council of the report of the Committee. Certificates. a Certificate to the effect that he has passed any Examination shall, unless withheld for any reasonable cause, be issued to every person who has passed such

Examination to the satisfaction of the said Committee. Such Certificate shall be signed by two Members of the Council, and countersigned by the Secretary.

Each Candidate for an Examination shall have a number assigned to him, and he shall be referred to by such number only until after the adoption by the Council of the report of the Committee as to the result of his Examination.

Examination Fees. 75. Except as provided for by Bye-Law 73, every person presenting himself for any Examination, shall, on each occasion of his so presenting himself, pay the sum of two guineas as an Examination Fee, before he is admitted to be examined.

PRELIMINARY EXAMINATIONS.

Preliminary Examinations.

- 76. Every person desirous of becoming an Articled Clerk shall, before he is articled, pass a Preliminary Examination to test his general education; save that the following persons shall be entitled to exemption from such Examination:
 - r. Graduates of any University in the United Kingdom.
 - 2. Persons who have passed the following Examinations, viz.:—
 - (a.) The "Responsions" Examination at the University of Oxford.
 - (b.) The "Previous" Examination at the University of Cambridge.
 - (c.) The Examination in Arts for the second year at the University of Durham.
 - (d.) The Matriculation Examination at the University of Dublin or the University of London.

- (e.) The Preliminary Examination at the Victoria Preliminary University, Manchester.
- (f.) The "Moderations" Examination at St. David's College, Lampeter.
- *(g.) [The Council resolved on the 7th May, 1902, that the Higher Examination of the Oxford and Cambridge Schools Examination Board should no longer entitle to exemption.]
- *(h.) The Examination for the First-class Certificate of the College of Preceptors.
- *(i.) The Oxford or Cambridge Senior Local Examination.
- *(k.) The Oxford or Cambridge Junior Local Examination, provided that the Candidate was not over the age of 16 when examined. [The Council resolved on 5th June, 1901, that Certificates of having passed this Examination after 1st July, 1902, should not entitle to exemption.]
- *(l.) The Examinations for Commercial Certificates of the

Oxford and Cambridge Schools Examination Board.

Victoria University, Manchester.

London Chamber of Commerce (Higher Examination).

Manchester Chamber of Commerce (Senior Examination).

(m.) The Examinations by the Civil Service Commissioners for First Class Clerkships in the Home Civil Service, and for the India Civil Service; and the Further Examinations for the Royal Military Colleges at Sandhurst and Woolwich.

Preliminary Examinations.

- *(n.) The Senior and Honours Certificate of the Central Welsh Board. [Added by resolution of the Council dated 9th January, 1901.]
- *(o.) The Senior Local Examination of Durham University. [Added by resolution of the Council dated 7th May, 1902.]
- *(p.) The Matriculation Examination of Birmingham University. [Added by resolution of the Council dated 7th May, 1902.]

*Provided that, in the case of the Examinations referred to in (g.) (h.) (i.) (h.) (l.) (n.) (o.) and (p.) the Candidate shall have passed in the same subjects as those specified in Bye-law 79; save that in such case a Candidate may substitute an additional optional subject for elementary Latin.

Any person shall, upon satisfying the Council that he has graduated in any of the above Universities, or passed any of the above Examinations, be entitled to receive a certificate to the effect that he is exempt from passing the Preliminary Examination of the Institute.

The Council may, by a resolution passed at a meeting specially convened for that purpose, with notice of the object, at which meeting there shall be present not less than twelve of the Members of the Council, and for which resolution not less than three-fourths of those present, and voting, shall vote, resolve—

- (a.) That any one or more of the Examinations mentioned in this Bye-Law shall no longer entitle to exemption from the Preliminary Examination; or,
- (b.) That any other specified Examinations besides those set forth in this Bye-Law shall entitle to exemption from the Preliminary Examination. Provided, nevertheless, that the proviso in this Bye-Law as to the subjects to be passed shall apply to all such Examinations so added by the Council.

Provided that, notwithstanding anything in these Preliminary Bye-Laws, all persons who, prior to the 1st August, 1891, shall have passed any Examinations which, under the first Bye-Laws of the Institute, would have entitled them to Certificates of Exemption from the Preliminary Examination, shall be entitled to such Certificates.

The following addition to Bye-Law 76 was allowed by the Lords of Her Majesty's Privy Council on the 28th July, 1893.

The Council may, on or before the 30th January, 1895, by a resolution passed at a meeting specially convened with notice of the object, at which meeting there shall be present not less than twenty-four of the Members of the Council, and for which resolution not less than three-fourths of those present and voting shall vote, resolve that any person, not being under thirty years of age, who at the date of his application shall have been for ten years continuously in service as a clerk to a Chartered Accountant, shall be exempted from the Preliminary Examination.

77. Preliminary Examinations shall be held during Time of Preliminary the first week of June, and the first week of December, Examinations. and at such further or other times as the Council may hereafter from time to time direct.

78. Such Preliminary Examinations shall be held at Place of the Offices of the Institute or at such other place as Examinations. the Committee may from time to time appoint; and, simultaneously, should the Committee think it desirable, in the following towns or some of them, and at such place or places in those towns as the Committee may decide:-

Birmingham

Manchester

Bristol

Newcastle-on-Tyne

Liverpool

Sheffield

The Committee shall appoint at least two Fellows of the Institute to preside at the Preliminary Examination held at each of the above towns.

Subjects of Preliminary Examinations.

- 79. The Preliminary Examinations shall be conducted wholly in writing, in the following subjects, viz.:—
 - 1. Writing from dictation.
 - 2. Writing a short English composition.
 - 3. Arithmetic.
 - 4. Algebra, to Quadratic Equations (inclusive).
 - 5. Euclid (the first four books).
 - 6. Geography.
 - 7. History of England.
 - 8. Latin (Elementary).

And also in any two of the following subjects, one of which at least must be a language, to be selected by the candidate:—(1.) Latin (2.) Greek (Ancient); (3.) French; (4.) German; (5.) Italian; (6.) Spanish; (7.) Higher Mathematics; (8.) Physics; (9.) Chemistry; (10.) Animal Physiology; (11.) Zoology; (12.) Botany; (13.) Electricity, Magnetism, Light and Heat; (14.) Geology; (15.) Stenography.

List of Special Books to be selected by Examination Committee.

80. At least four months before the day appointed for holding any Preliminary Examination, the Examination Committee shall prepare a list of the books (if any) selected by them for the Examination of Candidates in the above-mentioned optional subjects, and a copy of such list shall be furnished to any person applying for the same.

Notice to be given to the Council by Candidates, 81. Every Candidate shall, in the notice given to the Council of his desire to be examined at the Preliminary Examination, state the two optional subjects in which he proposes to be examined under these regulations, and the place at which he wishes to be examined, together with his age and residence, and place or mode of education.

82. For the purpose of the Preliminary Examinations Conduct of held out of London, the papers set by the Examiners Examinations shall be transmitted in a sealed packet to those Fellows out of London. of the Institute who have been appointed, as hereinbefore mentioned, to preside. The said Fellows shall open the packet in the presence of the Candidates, and shall require the Candidates, in their presence, to write from dictation, and give written answers to the papers so transmitted, and the said Fellows shall, without delay, seal up and send to the Committee the writing from dictation and the answers so written.

INTERMEDIATE EXAMINATIONS.

83. Every Articled Clerk shall, after the expiration Intermediate of one-half of the term of service prescribed by section 12 of the Charter, pass an Intermediate Examination to test the progress he has made in professional knowledge; but if his service commenced before the date of the Charter, he shall not be required to present himself for such Intermediate Examination.

84. The Intermediate Examination shall be held at Time and Place the offices of the Institute, or at such other place as Examination. the Committee may from time to time appoint, during the second week of June and the second week of December in each year, or at such further or other

85. The Intermediate Examination shall be con-Subjects of ducted in writing, in the following subjects, viz.:-

times as the Council may from time to time direct.

Intermediate Examination.

- 1. Bookkeeping and Accounts (including Partnership and Executorship Accounts).
- 2. Auditing.
- 3. The Rights and Duties of Liquidators, Trustees and Receivers.

Provided that the Council, by the votes of threefourths of such Members of the Council as are present and voting at a meeting of the Council specially convened with notice of this object, may add to, take from, or alter such subjects.

FINAL EXAMINATIONS.

Final Examination.

86. Save as in these Bye-Laws provided, every person who is not entitled under the Charter or Bye-Laws to be admitted without Examination shall, before applying to be admitted a Member, pass a Final Examination to test his professional acquirements.

Time for Final Examination.

87. A person who passes the Intermediate Examination shall not present himself for the Final Examination within two years thereafter, except that Graduates of a University who have been articled for three years only, may present themselves for the Final Examination one year after passing the Intermediate Examination—save that the Examination Committee may for any reasonable cause admit any such person to be examined at any time after the expiration of his term of service.

Time and place of Final Examination.

88. The Final Examination shall be held at the Offices of the Institute or at such other place as the Examination Committee may from time to time determine, in the third week of June and the third week of December in each year, or at such further or other times as the Council may from time to time direct.

Subjects of Final Examination. 89. The Final Examination shall be conducted in writing in the following subjects, viz.:—

- Bookkeeping and Accounts (including Partnership and Executorship Accounts).
- 2. Auditing.



- 3. The Rights and Duties of Liquidators, Trustees Subjects of and Receivers. Examination.
- 4. The Principles of the Law of Bankruptcy.
- 5. The Principles of the Law relating to Joint Stock Companies,
- 6. The Principles of Mercantile Law.
- 7. The Principles of the Law of Arbitrations and Awards.

Provided that the Council by the votes of threefourths of such Members of the Council as are present and voting at a meeting of the Council, specially convened with notice of this object, may add to, take from, or alter such subjects.

Examinations Equivalent to Final.

90. The Council may, at a meeting convened as Regulations for Examination prescribed by Section 14 of the Charter, and in equivalent to exercise of the powers thereby conferred, elect as Final. an Associate any Candidate for admission as a Fellow or Associate who, having been in practice, or having been employed as a Public Accountant's Clerk, prior to the commencement of the first Bye-Laws made under the Charter (21st March, 1882), has, up to the date of his application, been continuously five years in practice or employed as a Public Accountant's Clerk, or partly in practice and partly so employed, and who has passed an Examination by the Examiners of the Institute equivalent to the Final Examination under the Charter. Provided that every person who, by this Bye-Law or by Bye-Law 36, may be admitted under Section 14 of the Charter, upon his passing an Examination equivalent to the Final Examination, shall give the same notice of his intention to present himself for

Examination as is required of Candidates for the Final Examination; and shall, at the time of giving such notice, pay to the Council two guineas as an Examination Fee; and, not less than thirty days before the Examination, satisfy the Council that he has fulfilled the conditions prescribed by these Bye-Laws applicable to his case.

Examination equivalent to under regulations of Final Examination.

91. The Examinations equivalent to the Final Final to be held Examinations shall be held at the same time and place and in all respects in the same manner as the Final Examinations; and any person who passes any such Examination to the satisfaction of the Examination Committee shall be entitled to receive from the Council a certificate to the effect that he has passed such Examination, in the same manner and in all respects subject to the same regulations as if he had passed a Final Examination.

CHAPTER VIL-MEETINGS OF THE INSTITUTE.

Annual Meeting.

92. A Meeting of the Institute for transaction of the ordinary annual business of the Institute—that is to say, for Election of Members of the Council and Auditors, and for receiving and adopting the Annual Accounts, with the Auditors' report, and a report from the Council on the past year's transactions, shall be held in London, on the first Wednesday in May, 1882, and every subsequent year, or on such other day in May as the Council from time to time determine, and shall be called the Annual Meeting of the Institute.

Special Meetings.

93. The Council may, whenever they think fit, call a Special Meeting of the Institute, and shall do so on receipt of a requisition in writing expressing the object of the proposed Meeting and signed by not less

than forty Members; the notice calling the Meeting in the last mentioned case to be issued by the Council within twenty-one days from the receipt by them of the requisition.

94. A Member wishing to bring before the Annual Notice of Motion to be Meeting any motion, not relating to the ordinary given. annual business of the Institute as aforesaid, shall give notice thereof to the Council not less than twenty-one days before the first of May, and no motion shall come before the Meeting unless notice thereof has been so given.

95. The Council shall, not less than seven or more Notice of than fourteen days before each Meeting of the Instigiven. tute, send to each Member, at his address, as registered with the Secretary, a notice mentioning the day, place, and hour of Meeting, and stating, in the case of a Special Meeting, the business to be transacted thereat. and no other business shall be transacted thereat; and stating in the case of the Annual Meeting, any motion of which notice has been given as aforesaid, and forwarding a copy of the Council's report and of the annual accounts and Auditor's report, and a list of the persons nominated for election as Members of the Council, or as Auditors. But the non-receipt of such notice by any Member shall not invalidate the proceedings of any Meeting.

96. At all Meetings of the Institute the President of Chairman of the Institute for the time being, and in his absence the Meetings. Vice-President of the Institute, shall be Chairman; and in the absence of both, the Chairman shall be elected from among the Members of the Council present, and in the absence of all of them, then from among the Members present.

97. At the Annual Meeting, unless twenty Members Quorum at General are present within half-an-hour after the time ap- Meetings. pointed for the meeting, the meeting shall stand

Quorum at General Meetings. adjourned for one fortnight, to be then held at the same hour and place, and unless twenty Members are present within half-an-hour after the time appointed for the adjourned meeting, the meeting shall be thereupon further adjourned for one fortnight, to be then held at the same hour and place, and so from time to time as often as the same shall happen until at any such meeting there shall be a sufficient number of Members present, when the meeting shall proceed to business and not before. At a Special Meeting, unless thirty Members are present within half-an-hour after the time appointed for the meeting, the meeting shall be thereupon and thereby dissolved.

Adjournment of Meetings.

98. Subject to the provisions of the foregoing Bye-Laws, the Chairman of any Meeting of the Institute may, with the consent of the Meeting, adjourn the Meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. No notice need be given of an adjourned meeting unless it is so directed in the resolution for adjournment.

Ten members may demand a poll. 99. Every resolution or amendment proposed and seconded at a Meeting of the Institute shall be put to the Meeting by the Chairman, and decided on by show of hands, and the declaration of the Chairman as to the majority shall be final. On such declaration being made, a poll may be demanded in writing by at least ten Members present and entitled to vote at the Meeting, but a poll shall not be taken as to the election of Chairman, the appointment of Scrutineers, or the adjournment of a Meeting.

Resolutions, &c. to be adapted by the Chairman for the purposes of the poll.

roo. On a poll being so demanded, the Chairman shall forthwith reduce the resolutions or amendments on which the poll is to be taken into the form of alternative propositions, or otherwise state the same in

such a way as best to take the sense of the Members upon the substantial question or questions contained in such resolutions or amendments. Voting papers containing such propositions shall be then issued by the Council within seven days after the Meeting, and shall be returnable so as to be received by the Council within fourteen days after the Meeting.

101. The demand of a poll shall not prevent the con- Demand of a tinuance of a Meeting for the transaction of any business business. other than that on which the poll was demanded.

102. At every Meeting of the Institute at which a vote Appointment of by voting papers is prescribed or demanded. the Scrutineers. Meeting shall appoint five of their number as scrutineers, any three of whom shall be competent to act.

103. The scrutineers shall meet not less than Meeting of fifteen or more than eighteen days after the Meeting, Report as to and they or any three of them shall draw up a report of result of the voting. the result of the voting, stating (among other things) what voting papers have been rejected wholly or in part for non-observance of the notes and directions thereon, or for any other and what reason. Such report shall as speedily as possible be forwarded to the Members by the Council, and the voting shall take effect from the date of the report of the scrutineers, except in the case of a Meeting adjourned to receive the report of the scrutineers, in which case the voting shall only take effect from the date of the adjourned Meeting, and such report shall be conclusive as to the result of the voting.

104. Minutes shall be made in proper books to be Minutes to be provided for the purpose of all resolutions and proceed-evidence, ings of Meetings of the Institute, and every Minute signed by the Chairman of the Meeting to which it relates or by the Chairman of a subsequent Meeting shall be sufficient evidence of the facts therein stated.

CHAPTER VIII.—EXCLUSION OR SUSPENSION FROM MEMBERSHIP.

Committee to be appointed for the purpose of investigation.

105. There shall be appointed in each year, by the Council from among its Members, a Committee consisting of not less than seven Members, any three of whom shall have power to act, for the purpose of investigating questions which may arise under Sections 19 and 20 of the Charter, and of considering questions of professional practice generally, or of alleged misconduct of Articled Clerks.

Secretary or other person to lay facts before Committee.

right of any Member or of any aggrieved person, to lay before such Committee all facts brought to his knowledge which may require investigation as provided in the next preceding Bye-Law.

Member of Committee to prefer formal complaint. 107. If it shall be the opinion of the Committee that any question investigated by them deserves further investigation it shall be the duty of the Member of the Committee who is next on the list for that purpose, to prefer a formal complaint to the Council, or (as the case may require) to bring the matter before the Council for further investigation, and any such further steps shall be taken as shall seem good to the Council.

Council may advertise exclusion or suspension of Member. 108. In the event of the exclusion or suspension of a Member, the Council shall be at liberty to cause notice thereof to be published in such newspapers or journals as they may select.

Certificates of Membership to be delivered up.

109. In the event of the suspension or exclusion of a Member, every certificate of membership then held by him shall be delivered up by him to the Council, to be retained during his suspension or to be cancelled.

CHAPTER IX.-AUDIT.

- 110. The Institute, at each Annual Meeting, shall Election elect from among the Members two Auditors, at such Auditors. remuneration, if any, as the Meeting shall determine.
- III. The first Auditors shall be appointed at a Appointment Special Meeting convened for that purpose not less than twenty-eight or more than forty-two days after receipt by the Council of notification of the allowance of the Bye-Laws.
- 112. The Auditors shall go out of office at the Retirement of next Annual Meeting after their election, but shall be Auditors. re-eligible.
- 113. The Auditors shall be nominated by two Mem-Nomination of bers of the Institute, in writing signed by the Members Auditors. nominating and by the candidate, and, in the case of the first Auditors, deposited at the offices of the Institute within fourteen days of the receipt by the Council of notification of the allowance of the Bye-Laws, and in every other case twenty-one clear days before the first of May. The Auditors who are in office shall be deemed to be nominated at each Annual Meeting unless they have signified their desire not to be re-elected.

114. The accounts of the Institute as from the date Duties of of the Charter to the end of 1881 shall be audited by the first Auditors and laid before the first Annual Meeting. and thereafter the Council shall, not less than one calendar month before each Annual Meeting, deliver to the Auditors the accounts of the then last calendar year, and the Auditors shall examine such accounts and report thereon, not less than fourteen days before the date of the Meeting.

Removal of Auditors.

115. The Institute may at any time by a resolution passed by a majority of two-thirds of the votes of Members present and voting at a Special Meeting, remove any Auditor from his office before the expiration of his period of office, and may, by a resolution passed by a majority of the votes of Members present and voting at that Meeting, elect another qualified person in his stead, provided that if a poll be demanded as to the resolution for removal, the same majority of two-thirds shall be necessary on the taking of the poll for carrying that resolution. person so elected shall hold office during such time only as the Member in whose place he was elected would have been entitled to hold the same if he had not been removed.

CHAPTER X.- INDEMNITY OF OFFICERS.

Officers to be indemnified expenses.

116. The Members of the Council, Auditors, Secreindemnined from losses and tary, and other Officers, shall be indemnified by the Institute from all losses and expenses incurred by them in or about the discharge of their respective duties, except such as happen from their own respective wilful default.

Council and Officers not to be liable for losses.

117. No Member of the Council, Auditor, Secretary. or other Officer, shall be liable for any other Member of the Council, Auditor, Secretary, or other Officer, or for joining in any receipt or document, or for any act of conformity, or for any loss or expense happening to the Institute, unless the same happen from his own wilful default.

SCHEDULE.

FORM A.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

FORM OF APPLICATION FOR ADMISSION AS ASSOCIATE BY A PERSON WHO HAS PASSED THE FINAL EXAMINATION.

To the Council of the Institute of Chartered Accountants in England and Wales.

I,
of hereby
apply to be admitted as an Associate of the Institute of
Chartered Accountants in England and Wales.

Of the conditions required by the Charter of Incorporation, I have fulfilled the following:—

I have passed the Final Examination prescribed by the Charter.

I have read the Charter of Incorporation, and I hereby undertake that, if elected an Associate of the Institute, I will be bound by the provisions of the said Charter, and by the Bye-Laws that are now in force, or may hereafter, from time to time, be made pursuant to the Charter.

I enclose the Certificate and annex the information required by the Council.

Date

FORM B.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

FORM OF APPLICATION FOR ADMISSION AS AN ASSOCIATE
BY A PUBLIC ACCOUNTANT.

To the Council of the Institute of Chartered Accountants in England and Wales.

Ι,

of Public

Accountant, hereby apply to be admitted as an Associate of the Institute of Chartered Accountants in England and Wales.

Of the conditions required by the Charter of Incorporation I have fulfilled the following:—

- (a.) I have been continuously in practice as a Public Accountant from the 11th May, 1877, up to the date of this my application.
- (b.) I have served continuously as a Public
 Accountant's Clerk from 11th of May, 1875,
 to , and have been
 in practice as a Public Accountant from
 to the date of this my

application.

I have read the Charter of Incorporation, and I hereby undertake that if elected an Associate of the Institute, I will be bound by the provisions of the said Charter, and by the Bye-Laws that are now in force or may hereafter from time to time be made pursuant to the Charter.

I enclose the Certificate and annex the information required by the Council.

Date

Signature

Strike out the condition not applicable.

FORM C.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

FORM OF APPLICATION FOR ADMISSION AS AN ASSOCIATE BY A PUBLIC ACCOUNTANT'S CLERK UNDER SECTION 5, SUB-SECTION 4, OF THE CHARTER.

To the Council of the Institute of Chartered Accountants in England and Wales.

I,

clerk to

of

Public Accountant, hereby apply to be admitted as an Associate of the Institute of Chartered Accountants in England and Wales.

Of the conditions required by the Charter of Incorporation I have fulfilled the following:—

- (a.) I have served continuously as a Public Strike out the Accountant's Clerk from the 11th May, applicable. 1875, to the date of this my application.
- (b.) I have been in practice as a Public Accountant during a part of the period from the 11th May, 1875, to the date of this my application, and have served as a Public Accountant's Clerk for the remainder of such period.

I have read the Charter of Incorporation, and I hereby undertake that if elected an Associate of the Institute, I will be bound by the provisions of the said Charter, and by the Bye-Laws that are now in force or may hereafter from time to time be made pursuant to the Charter.

I enclose the Certificate and annex the information required by the Council.

Date

FORM D.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

FORM OF APPLICATION FOR ADMISSION AS A FELLOW BY A PUBLIC ACCOUNTANT NOT AN ASSOCIATE OF THE INSTITUTE.

To the Council of the Institute of Chartered Accountants in England and Wales.

I,

of Public Accountant, hereby apply to be admitted as a Fellow of the Institute of Chartered Accountants in England and Wales.

Of the conditions required by the Charter of Incorporation I have fulfilled the following:—

I was in practice as a Public Accountant on the 1st January, 1879, and have been continuously in practice as a Public Accountant since that date and for the five years immediately preceding the date of this my application.

I have read the Charter of Incorporation, and I hereby undertake that if elected a Fellow of the Institute, I will be bound by the provisions of the said Charter, and by the Bye-Laws that are now in force or may hereafter from time to time be made pursuant to the Charter.

I enclose the Certificate and annex the information required by the Council.

Date

FORM E.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

Incorporated by Royal Charter 11th May, 1880.)

FORM OF APPLICATION FOR ADMISSION AS A FELLOW BY AN ASSOCIATE OF THE INSTITUTE.

To the Council of the Institute of Chartered Accountants in England and Wales.

I,
of Public
Accountant, Associate of the Institute of Chartered
Accountants in England and Wales, hereby apply to
be admitted as a Fellow.

Of the conditions required by the Charter of Incorporation I have fulfilled the following:—

I have been continuously in practice as a Public Accountant for the five years preceding the date of this my application.

I enclose the Certificate and annex the information required by the Council.

Date

FORM F.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

FORM OF APPLICATION FOR ADMISSION AS FELLOW OR ASSOCIATE, UNDER SECTION 14 OF THE CHARTER. (Bye-Laws Nos. 35 & 36.)

To the Council of the Institute of Chartered Accountants in England and Wales.

Ι,

of

hereby apply to be admitted under section 14 as *of the Institute of Chartered Accountants in England and Wales.

Of the conditions set forth in the Bye-Laws, I have fulfilled the following:—

Strike out the conditions not applicable.

* Fellow or

Associate.

- I. I am now in practice as a Public Accountant; I was in practice on or before the 1st January, 1879, and I have been in practice for more than five years altogether, but my practice has not been continuous for five years next before the date of this my application.
- 2. I was in practice as a Public Accountant at the date of the Bye-Laws; I have, up to the date of this my application, been for the space of three years continuously in practice, and I have passed an Examination by the Examiners of the Institute, equivalent to the Final Examination under the Charter.
- 3. I was in practice as a Public Accountant at the date of the Bye-Laws; I have, during part of the five years next before the date of this

my application, been a Public Accountant's Clerk, and during the remainder of that period of five years, I have been in practice as a Public Accountant, and I have passed an Examination by the Examiners of the Institute, equivalent to the Final Examination under the Charter.

4. I am now employed as a Public Accountant's Clerk, and have been so employed for more than five years altogether prior to the date of the Charter, but such employment has not been continuous for five years next before the date of the Charter, but has been continuous since the date of the Charter.

I have read the Charter of Incorporation, and I hereby undertake that if elected ** Fellow or of the Institute I will be bound by the provisions of the said Charter, and by the Bye-Laws that are now in force or may hereafter from time to time be made pursuant to the Charter.

I enclose the Certificate and annex the information required by the Council.

Date

FORM G.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

Examination Certificate.

This is to certify that

of

* Preliminary, Intermediate, or Final. passed his*

Examination to

the satisfaction of the Examination Committee on the

day of

18

Given under our hands this

day of

т8

Members of the Council.

FORM H.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

CERTIFICATE OF EXEMPTION FROM PRELIMINARY

EXAMINATION.

I hereby certify that

of

has

produced to the Council of the Institute

and is therefore exempt

from passing the Preliminary Examination.

Given under my hand this

day of

18

By order of the Council.

FORM K.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

ANNUAL CERTIFICATE OF MEMBERSHIP.

YEAR 18

No.

This is to certify that whose place of business is at

* An Associate or a Fellow.

is

of the Institute.

Given under the Common Seal of the Institute of Chartered Accountants in England and Wales, this day of

Date of admission as Member

Members of the Council.

FORM L.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

(Incorporated by Royal Charter 11th May, 1880.)

CERTIFICATE OF DUE PERFORMANCE OF TERM OF SERVICE UNDER ARTICLES, &c.

I, the undersigned,

of

* of the Institute of Chartered Accountants in *Fellow or Associate.

England and Wales, hereby certify that

of

who was Articled to me on
and whose Articles expired on
has duly served the term of years agreed
upon by the said Articles, and that from my knowledge
of him obtained during that period, I consider him a fit
and proper person to be an Associate of the Institute.

Signed,

Date

INSTRUCTIONS TO CANDIDATES FOR THE EXAMINATIONS.

EVERY person desirous of becoming an Articled Clerk must, before he is articled, pass the Preliminary Examination, unless entitled to exemption. [See Bye-Law 76.]

The Preliminary Examination is held in the first weeks of June and December, and the Intermediate and Final Examinations are held in the second and third weeks of June and December respectively, unless otherwise decided by the Council. The dates of the Intermediate and Final Examinations will probably be altered after December, 1904.

Preliminary Examinations are held in London and at some of the following towns:—

Birmingham, Bristol, Liverpool, Manchester, Newcastleupon-Tyne, Sheffield.

Candidates are informed, a week before the date of the Examination, in what Provincial Towns Examinations will be held. This information cannot be supplied earlier.

The Intermediate and Final Examinations are held in London only.

Forms of notice of a candidate's desire to present himself for Examination and copies of the Syllabus can be obtained at the offices of the Institute, Moorgate Place, London, E.C., and at the Branch Libraries of the Institute—8 Newhall Street, Birmingham; Exchange, Bristol; 26 Friar Lane, Leicester; 3 Lord Street, Liverpool; 60 Spring Gardens, Manchester; 13 Grey Street, Newcastle-upon-Tyne; Armitage Chambers, Victoria Street, Nottingham; and Hoole's Chambers, Bank Street, Sheffield—and must be returned to the offices of The Institute, Moorgate Place, E.C., accompanied by the Examination Fee, not later than thirty days before the date of the Examination.

The Fee for each Examination is Two Guineas.

INSTRUCTIONS TO CANDIDATES

Cheques or Post Office Orders should be crossed "Bank of England—Not negotiable."

Notices are forwarded to candidates a week before the Examination, stating the place and hours of Examination and the order in which the subjects will be taken. *This information cannot be supplied earlier*.

The result of the Examinations is communicated by post to each candidate immediately after the second Wednesday in January or July. No information can be afforded earlier. Candidates cannot be informed of the result by telegram. A list of successful candidates is published in *The Accountant* of the following Saturday.

Candidates cannot be informed of the number of marks they have obtained.

Examination Equivalent to the Final.

This Examination is held at the same time and place, and in all respects in the same manner, as the Final. The following persons are eligible to apply to pass the Examination, and, on passing, to make application to the Council for admission under sec. 14 of the Charter:—

- Any person in practice as a Public Accountant on the 21st March, 1882, who has, up to the date of his application, been for three years continuously in practice.
- 2. Any person in practice as a Public Accountant, or in service as a Public Accountant's Clerk, prior to the 21st March, 1882, who has, up to the date of his application, been continuously five years
 - (a) In practice as a Public Accountant.
 - (b) Employed as a Public Accountant's Clerk.
 - (c) Partly in practice as a Public Accountant and partly employed as a Public Accountant's Clerk.

INSTRUCTIONS TO ARTICLED CLERKS.

No person can be Articled under the age of 16.

Articles must be entered into, with a Member of the Institute in practice in England or Wales, for five years (except in the case of Graduates of a University, in which case the term of service is reduced to three years), and, having been stamped with a two-and-six-penny stamp, must be registered at the office of the Institute within one month of their execution. On forwarding Articles for registration, a copy certificate of birth must be produced.

A form of Articles has been prepared by the Council for the use of Members of the Institute, should they desire to avail themselves of it.

Service under Articles cannot commence prior to the date of the receipt of either a Certificate of having passed the Preliminary Examination, or a Certificate of Exemption.

Candidates cannot present themselves for the Intermediate Examination before the expiration of half their term of service, i.e., two years and six months, or in the case of Graduates, one year and six months.

Candidates must present themselves for the Intermediate Examination during their term of service under Articles.

The Final Examination is passed after the completion of the term of service under Articles.

The Council have power to allow a candidate to present himself for the Final Examination within the last three months of his service. Forms of application can be obtained at the offices of the Institute, Moorgate Place, E.C.

Candidates cannot present themselves for the Final Examination within two years of the time of passing the Intermediate Examination (excepting for very special reasons, and in the case of Graduates, when the period is one year).

No Articled Clerk shall, during his term of service except by permission of the Council, engage in any other business or occupation.

INSTRUCTIONS TO ARTICLED CLERKS

AN ARTICLED CLERK CANNOT ENTER INTO PARTNERSHIP OR GO INTO BUSINESS AS AN ACCOUNTANT DURING THE TERM OF HIS SERVICE.

THE EFFECT OF ENTERING INTO SUCH BUSINESS OR PARTNERSHIP IS AT ONCE TO TERMINATE THE ARTICLES.

If the Employer of the Articled Clerk ceases to be a Member of the Institute, the Articles may be transferred to another Member. or fresh Articles may be entered into for the remainder of the term.

On the death of an Employer, fresh Articles must be entered into for the remainder of the term.

Articles may be assigned by agreement between the Articled Clerk and the Employers.



TO BE PRESENTED TO THE

TWENTY-THIRD ANNUAL MEETING

OF THE INSTITUTE, TO BE HELD AT

THE HALL OF THE INSTITUTE,

MOORGATE PLACE, LONDON, E.C.,

On Wednesday, the 4th day of May 1904, at 2 p.m.

1.—The Council have to report that, during the year Membership, ended 31st December 1903, 196 Candidates applied for admission to Membership, of whom 192 were admitted; 9 former Members applied for re-admission, 4 of whom were re-admitted; the suspension of 2 Members lapsed; 42 Associates were elected Fellows, 35 Members died, and 8 Members resigned. Under Section 20 of the Charter, 13 Members of the Institute were excluded in consequence of non-payment of their Certificate Fees or Subscriptions, 4 Members for other causes, and 2 admissions became void.

Membership!

2.—The number of members of the Institute on the 1st January 1904 was 3,078, as against 2,942 on the 1st January 1903, being an increase of 136. The variation is shown by the following tabular statement.

	1903	as i	n			Jan. 1904								
Members.	Members on 1 Jan. 1903	Admissions.	Re-Admissions.	SuspensionsLapsed	Changes.		Total.	Deaths.	Resignations.	Exclusions and Admission void	Changes.		Members on 1 Jaz	
Fellows Associates in	805	3		1	a	42	851	15	3	4	-		829	
practice	1302	9	3	1	bc	113	1428	11	2	13	ad	e 55	1347	
in practice	701	178	1		df	10	8,90	6	3	1	bg	125	755	
Members not in England or Wales	134	2	_		eg	19	155	3		1	cf	4	147	
	2942	192	4	2		184	3324	35	8	19		184	3078	

- (a) 42 Associates in practice became Fellows.
- (b) 110 Associates not in practice commenced practice.
- (c) 3 Associates not in England or Wales became Associates in practice.
- (d) "9 Associates in practice became Associates not in practice.
- (e) 4 Associates in practice became Associates not in England or Wales.
- (f) I Associate not in England or Wales became Associate not in practice.
- (g) 15 Associates not in practice became Associates not in England or Wales.

3.—During the year 244 Articles of Clerkship were Articles of registered as compared with 289 during the previous year.

4.—The Council have held 23 meetings, and the Council and Committee following Committees 66 meetings during the year, Meetings. viz.:—

Applications Examination Finance		12	Library and Publication Parliamentary and Law Special and Sub-Com-	4 6
General Purposes			mittees	2
Investigation	• •	14	-	
				66

5.—Examinations were held during the months of Examinations June and December 1903, with the following results:—

	Ju	ine 190	03.	December 1903.					
	Passed	Failed	Total No. of Candi- dates	Passed	Failed	. Total No. of Candi- dates			
Preliminary Intermediate Final	105 139 98	84 83 78	189 222 176	113 117 133	48 56 62	161 173 195			
Exam. equiva- lent to the Final	1	_	1	-	1	1			
	343	245	588	363	167	530			
			June	343	245	588			
		J	Cotal	706	412	1118			

The Council regret to announce that, after acting for 21 years as Examiner in the Preliminary Examination, Sir Philip Magnus has found it necessary to retire from that office. He has promised his advice, should it be

needed in the future. The Council have passed a resolution placing on record their sense of indebtedness to him for the assistance he has given to the Institute.

Local Examinations

6.—In accordance with the provisions of Bye-law 78, the Preliminary Examinations were held simultaneously in London, Birmingham, Manchester, and Newcastle-upon-Tyne.

Prizes and Certificates of Merit. 7.—For the Final Examinations the Council awarded Prizes and Certificates of Merit as follows:—

7une.

	Prize	and	Certificate	of	Merit.
--	-------	-----	-------------	----	--------

Spencer, M. C. London.

Certificates in Order of Merit.

		•	
2.	Dyson, H. W	 	Birmingham.
3.	Higgison, F. W	 	Walsall.
4.	Carter, G. P	 	London.
5.	Platford, J. H	 	Manchester.
6.	Furnival, T. F	 • • .	London.
7.	MacGregor, W. R.	 	Liverpool.
8.	Buckingham, A. T.	 	London.
9.	Partridge, A. H	 	London.
	(Burgess, J., Junr	 	Stockport.
ю.	Burgess, J., Junr Parker, A. E	 	London.

December.

Wright, G. M.

12.

First Prize and Certificate of Merit.

Richards, P. P. Nottingham.

London.

Second Prize and Certificate of Merit.

Smith, S. G. London.

	Certifi	cates in Or	der of	Merit.		Prizes and
3.	Burnley, W.	E., B.A.			Liverpool.	Certificates of Merit.
4.	Goodland, J.	E., B.A.	• •		Taunton,	
5.	Kemp, W. L.	• •			London.	
6.	McLaren, J.	W	••	••	Newcastle-upon- [Tyne.	
7.	Savage, S. E.	н			London.	
8.	Bell, T. A.				Manchester.	
9.	Hansford, G.	L			Manchester.	
10.	Sharp, W. D.	C	• •	• •	Carlisle.	
	Richardson, I Skinner, C. M	E. P			London.	
11.	Skinner, C. M	I			Manchester.	
Prize	s for the Inte	rmediate	and	Preli	minary Exami-	
nations	were awarde	ed as follo	ws:-	_		
		INTERME	DIATE.			
		June				
De 2	Zouche, R. C.			• •	Liverpool.	
		Prelimit June			•	
Falk	, O. F				Croydon.	
		Decemb	er.			

8.—The number of presentations during the year to Library, the Library was 27.

London.

The attendances at the Library have been as follows:—

Hamlyn, R. A..

For the year ended 31st March 1903 . . . 7,154

There have been 3,921 attendances in the Members', Room, as against 2,746 in the previous year.

The Catalogue of the Library has been completed, and can be obtained on application to the Librarian at a cost of 5s.

Library.

The Library accommodation having proved insufficient, access has been arranged to one of the rooms in the basement. A telephone will be placed there for the convenience of members.

Joint action by English Scottish, and Irish Chartered Accountants. 9.—Meetings of the Joint Committee of English, Scottish, and Irish Chartered Accountants have again been held. It is felt that an exchange of views between the Societies is of benefit to the profession.

Trade Protection Societies. ro.—The Council have continued their enquiries with regard to the connection of members of the Institute with Trade Protection Societies, and it is believed that their efforts in this direction have already had good effect.

Autumnal Meeting.

11.—The Liverpool Society of Chartered Accountants have kindly invited the Institute to hold an Autumnal Meeting at Liverpool on the 20th, 21st, and 22nd October next. The invitation has been accepted by the Council, and arrangements are being made, particulars of which will be duly communicated to the members of the Institute.

Grants to Provincial Students' Societies. 12.—The Council have arranged a scheme for affording financial assistance to Provincial Students' Societies.

Municipal Trading.

13.—A Joint Select Committee of the House of Lords and the House of Commons has reported on the principles which should govern powers given by Act of Parliament for the purpose of Municipal Trading. The Committee recommended that the Local Government Department should invite certain Societies, including the Institute, to confer and report on the possibility of prescribing a standard form of keeping accounts for all

municipal or other local authorities, and proposed that Municipal Trading. the audit of the accounts of Corporations, County Councils, and Urban District Councils in England and Wales be carried out by professional accountants.

14.—A Bill entitled The False Statements (Com-False Statements panies) Bill, 1904, has been introduced by the Attorney-(Companies) Bill, 1904. General into the House of Commons. The Bill is receiving the attention of the Council.

15.—As mentioned at the last Annual Meeting, the Revision of the Bye-Laws. Council have had under their consideration the revision of the Bye-laws. A copy of the Bye-Laws so revised accompanies this Report, and they will be submitted to the Annual Meeting for consideration and adoption. Should they be adopted, a subsequent general meeting will be held to confirm them, and, if confirmed, they will be submitted to the Lords of the Privy Council for their allowance.

Whilst generally a large number of verbal and drafting alterations have been made, the principal objects of such revision are:-

- (1) The amendment or omission of a number of Bye-Laws which dealt with a state of affairs in the first years of the Institute's existence, but which are now obsolete.
- (2) The extension of the circumstances under which the office of member of the Council is vacated.
- (3) To widen the Council's powers of investment and to enable them to place money on deposit.
- (4) To give power to pay the railway fares of Examiners presiding at Examinations.

Revision of the Bye-Laws.

- (5) To alter the qualifications of those applying to sit for the Examination equivalent to the Final Examination by requiring continuous practice or service, or practice and service combined, since 1882.
- (6) To alter Bye-Law 35 by making examination a condition precedent to the admission of persons who apply on the ground of ten years' practice; the powers of admission under the Bye-Law, however, to expire in 1906.
- (7) To provide that where Certificate Fees or subscriptions become due after the first of September in any year, only half the said fees or subscriptions shall be payable.
- (8) To callow Fellows of the Institute appointed by the Council to preside at all the examinations.
- (9) To alter the conditions under which the examinations are held, and to give power to charge a fee for Certificates of Exemption.
- (10) To give power to the Council by resolution passed at a special meeting to exempt from passing the Preliminary Examination persons of 35 years of age who have served ten years continuously with a Chartered Accountant.
- (11) To vary the procedure under which complaints against members may be heard.
- (12) To extend the privilege of the use of the term "Chartered Accountants" to firms which include Scottish or Irish Chartered Accountants.
- (13) To transfer to the Council the fixing of the remuneration to Examiners, and to remove the limits of amount of the payments which may be made.
- (14) To give power to the Council to alter the subjects of examination.

16.—Mr. William Plender, F.C.A. (Deloitte, Dever, Vacancies in Griffiths & Co.), London, has been elected a member of the Council to fill the vacancy caused by the resignation of Mr. John Henry Tilly, F.C.A., London, which was reported at the last Annual Meeting. A further vacancy, caused by the death of Mr. Charles Augustus Harrison, F.C.A., Birmingham, has been filled up by the election of Mr. Eric Mackay Carter, F.C.A. (Carter & Co.), Birmingham.

17.—The following members of the Council retiring Retirement and Election of under Bye-Law 4 are eligible for re-election:—

Members of Council.

JARVIS WILLIAM BARBER,
WILLIAM HENRY FOX,
EDWIN GUTHRIE,
BASIL WILLIAM HARDCASTLE,
ALFRED AUGUSTUS JAMES,
ALGERNON OSMOND MILES,
CHARLES HENRY WADE,
FREDERICK WHINNEY,
FREDERICK JOHN YOUNG.

18.—The Auditors, Mr. Gérard van de Linde and Retirement and Mr. Edward Hobbs, retire in conformity with Bye-Law Auditors.

112, but are eligible, and offer themselves, for re-election.

19.—The Accounts of the past year, duly audited, Accounts are annexed to this Report.

FRANCIS W. PIXLEY,

13th April 1904.

President.

INCOME AND EXPENDITURE ACCOUNT

£sd £sd

EXPENDITURE.

To	EXPENSES OF MANAGEMENT:-	æ	S	a	£	S	a.
	Housekeeping, Fuel, Lighting, &c	547	4	9			
	Salaries of Secretary, Librarian and Clerks,			•			
	and Pension	2,144	3	8			
	Printing and Stationery	723		8			
	Advertising	152		4			
	Law Charges	261					
	Railway Fares of Country Members of Council	269		10			
	Postage and Carriage	166		0			
	Repairs to Furniture and Fittings		18				
	Repairs and Alterations to Hall and Offices	418					
	Report of General Meeting		14				
	Subscription for Telephone		10				
	Parliamentary Returns, &c		15 5				
	Sundries	60	Э	11	4,820	٥	10
Tο	RENT, RATES, TAXES, &c.:-				4,020	9	10
10	Ground Rent	742	0	0			
	Rates and Taxes	725		9			
	Insurance		3				
	Corporation Duty	72		4			
	corporation states				1,577	2	7
To	DEPRECIATION:				_,	_	•
	Furniture and Fittings	267	0	7	4		
	Library	124	9	7			
	•				391	10	2
To	TRANSFER TO HALL AND OFFICES—SINKING FUND				100	0	0
10	INAMOPER TO HADE AND OFFICES SIMING I CHO				100	•	U
To	COST OF PUBLISHING LIBRARY CATALOGUE				180	11	3
-						_	_
To	COPIES OF "THE ACCOUNTANT" FOR DISTRIBUTION				250	0	0
To	ALLOWANCE TO THE CHARTERED ACCOUNTANTS						
ŢĢ	STUDENTS' SOCIETY OF LONDON				250	0	0
	DIODERIS DOCIEII OI LONDOR				200	٠	U
To	EXPENSES OF EXAMINATIONS:-						
	Printing, Stationery and Sundries	231		8			
	Advertising	140	8	2			
	Examiners' Fees	1,039		0			
	Prizes	35	18	0			
					1,447	5	10

for the Year ended 31st December 1903.	for	the	Year	ended	31st	December	1903.
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CR.

					IN	CO	ME.								
							£	S	đ	£	s	d	£	s	d
By	Ent	RANCE FEES:	_												
		Fellows			0 Guineas	S				63	0	0			
		Fellows Associates		10 10		••				441 1,963	10	0			
	101	Associates	,,,	10	, ,,	••				1,000		_	2,467	10	0
By	CERT	TIFICATE FEES	s, S	ijΒ	SCRIPTION	NS,	&c.:-								
		cate Fees:-													
		Fellows	at		Guineas		2,409								
	349	,,	,,	3	. "	••	1,099 23	7 2	0						
	11	,,	,,	2	,,	••	20			3,532	4	0			
	512	Associates	,,	2	,,		1,075	4	0	0,000	_	_			
	824	,,	,,	1	Guinea		865	4	0	1 0 10	_	_			
o.	haa	riptions:—								1,940	8	0			
اه		Fellows	at	2	Guineas		73	10	0						
	979	Associates	,,	1	Guinea		1,027	19	0						
									—	1,101	9	0	6,574	1	0
					1							_	0,074	Т	U
By	FINE	e on Re-admi	ISSI	N									1	1	0
_	-														
BA		MINATION FEI Preliminary			Guineas					743	8	0			
		Intermediate		2		••				869	8				
	374	Final	,,	2	,,					785	8	0			,
	2	Equivalent		_						4	4	0			
1	,144	to Final	,,	2	"	••				4	4	U			
*	,												2,402	8	0
		4,										-	11,445	0	0
By	Inte	EREST ON INV	EST	мЕ	NTS								311	5	4
By	SALI	es of Librar	x C	ΑT	ALOGUE								16	9	6
Ву	Hiri	e of Rooms	-		••								360	13	6
By	Inti	EREST ON SUM	IS P	LA	ced on 1	DEP	OSIT						37	2	1

EXPENDITURE

INCOME AND EXPENDITURE ACCOUNT

	EXP	ENDIT	URE.		£	s	d	£	~	a
	Brough	t forwar	d		æ	8	u	9,016	19	d 8
To Branch Libraries:-										
Manchester Birmingham Newcastle-upon-Tyne Liverpool Sheffield Bristol (Establishmen Do. (Grant)		••	50 35	··· ··· ··· 0 0 0 0	100 100 30 50 40	0	0 0 0 0			
					85	0	0	405	0	0
								9,421	19	8
To BALANCE CARRIED TO	ACCUMUL	ATED F	'UND:							
Excess of Income over ended 31st Decembe		liture f	or the	e year				2,748	10	9

£12,170 10 5

for the Year ended 31st December 1903—continued.

Cr.

INCOME.

Brought forward..

s d £ s d £12,170 10 5 £

£12,170 10 5

Dr.

BALANCE SHEET,

£	S	d	£	8	d
To Sundry Creditors			2,368	3	3
To Sinking Fund in Respect of Hall and Offices			100	0	0
To ACCUMULATED FUND:—					
Balance at 31st December 1902 54,811	0	5			
Add Excess of Income over Expenditure for					
the Year ended 31st December 1903 2,748	10	9			
			57 559	11	2

£60,027 14 5

We have examined the above Accounts with the Books and Vouchers of the Institute, and certify the same to be correct. We have ascertained that the Certificates of the Debenture Stocks, as above, are deposited for safe custody at the Bank of England, whilst the Government Stocks are inscribed in their Books, and we have further compared the Balances at the Bankers with their Certificates.

GERARD VAN DE LINDE,

Auditors.

E. HOBBS, Chartered Accountants

By Cash:—	£	s	d	£	s	d
At London and Westminster Bank, on Deposit	500	0	0			
At Bank of England, on Current Account	968	0	2			
In hand	1	18	10			
				1,469	19	0
BY INVESTMENTS AT COST, VIZ.:-				,		
£492 Great Western Railway 21% Debenture						
Stock	498	7	6			
£679 Great Western Railway 4% Debenture						
Stock	998	19	11			
£1,037 12s. Midland Railway 2½% Debenture	• • •					
Stock	1,001	9	4			
£863 North Eastern Railway 3% Debenture	_,00_	·	_			
	1,005	15	11			
£428 Lancashire & Yorkshire Railway 3%	1,000	10	11			
Debenture Stock	499	0	11			
	400	0	11			
£1,324 South Eastern Railway 3% Debenture	1 400	_	9			
Stock	1,499	5	3			
£1,340 South Eastern Railway 4% Debenture	- 000		_			
Stock	1,980		9			
	4,000					
£1,682 19s. 6d., $2\frac{1}{2}$ % Consolidated Stock	1,500	0	0			
				12,984	4	7
By Investment at Cost on Account of Sinking Fun	D:—					
£102 8s. 8d. National War Loan 23 % Stock				100	-	0
By Interest on Investments Accrued due				134	13	2
By Sundry Debtors				4	4	0
By FURNITURE AND FITTINGS:-						
As per last Balance Sheet	2,670	6	1			
Further Purchases	52	17	6			
	2,723	3	- 7			
Less Depreciation	267					
				2,456	3	0
By Library:—				2,100	U	U
	1,244	16	2			
Further Purchases	197					
r drifter r dremases	131		_			
	1 441	17				
Tasa Damusiatian	1,441					
Less Depreciation	124	9	7		_	_
Pr Harr and Ormand Cost from Delever of			11 -1	1,317	7	8
By Hall and Offices:—Cost (per Balance Sh		Ιĉ			_	_
December 1894)	• •		• •	41,561	3	0
			_	200.00=		_
			£	260,027	14	5
			=			_

STUDENTS' SOCIETIES.

Birmingham Chartered Accountant Students' Society.

President:—L. R. Dicksee, M.Com., F.C.A.

Hon. Secretary:—G. W. ODELL, 15 & 16, Waterloo Street.

Bristol Chartered Accountants Students' Society.

President:—A. S. CAVELL, A.C.A.

Hon. Secretary: -R. E. WARE, Shaunon Court.

Hull, The Chartered Accountants Students' Society of.

President:—W. R. Locking, F.C.A.
Hon. Secretary:—H. W. Locking, 22, Silver Street,
c/o E. W. Shaw, A.C.A.

Leeds and District Chartered Accountants Students' Association.

President:—H. G. BLACKBURN, F.C.A. Hon. Secretary:—R. A. VINTER, A.C.A., 40 & 41, King's Arcade, Market Street, Bradford,

Leicester Chartered Accountants Students' Society.

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President: - S. S. Dawson, F.C.A.

Hon. Secretary: -G. T. Berry, B.A., 3, Lord Street,
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President:—H. Kidson, F.C.A.

Hon. Secretary:—ALFRED WOOD, A.C.A., 40-43, Deansgate Arcade.

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Hon. Secretary:—J. G. Nixon, Junr., A.C.A., St. Nicholas Chambers,
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Hon. Secretary:—F. H. Blore, Bentinck Buildings, Wheeler
Gate, c/o Derbyshire Brothers.

Sheffield Chartered Accountants Students' Society.

President:—WILLIAM WING, F.C.A.

Hon. Secretary:—J. W. MERRYWEATHER, 18, Norfolk Row.

THE CHARTERED ACCOUNTANTS' BENEVOLENT ASSOCIATION.

PRESIDENT.

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MARKBY, STEWART & Co.

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BANKERS.

WILLIAMS DEACON'S BANK, LIMITED.

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OFFICES.

Hon. George Colville. | Moorgate Place, E.C.

The object of the Association is the relief of necessitous persons who are, or have been, Members of the Institute of Chartered Accountants in England and Wales, whether subscribers to the Association or not, and of the necessitous widows and children of deceased persons who have been Members of the Institute, and in the event of the death of a person who is or has been a member of the Institute without leaving widow or child, the relief of necessitous relatives or others dependent on him for support; preference in all cases being given to subscribers and donors.

The qualification for a Vice-President is a donation of not less than 50 guineas; that for a Governor, a donation of not less than 30 guineas, or an annual subscription of not less than 3 guineas; and that for a Member, a donation of not less than 10 guineas, or an annual subscription of not less than 1

guinea.

The Board of Governors consists of the Vice-Presidents and Governors.

Donations and Annuities to necessitous Members will be paid only out of the net income from investments, and the amounts received from annual subscriptions. All donations and legacies will be invested.

All Members of the Institute of Chartered Accountants in England and Wales are earnestly requested to become

Members of the Association

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Rooms may be hired for Meetings of Companies, &c., at the Institute on the following terms:—

EXAMINATION HALL.

(Will accommodate 400 persons).			
For a Meeting at which not more than 150 seats are			
required	3	3	0
For a Meeting at which more than 150 seats are			
required	4	4	0
LOWER MEETING ROOM.			
(Will accommodate 80 persons).			
For a Meeting not exceeding 2 hours	2	2	0
For each subsequent hour	0	10	6
MEETING ROOM.			
(Will accommodate 50 persons).			
For a Meeting not exceeding 2 hours	1	11	6
For each subsequent hour	0	10	6
[ENTRANCE TO ABOVE ROOMS IN GREAT SWAN ALI	LEY.]	
FOR ARBITRATIONS AND PRIVATE MEETING	s o	NL	Y.
COUNCIL CHAMBER.			
Per Day	4	4	0
COMMITTEE ROOM.			
For a Meeting not exceeding 2 hours	2	2	0
For each subsequent hour	1		0
(Total charge not to exceed £5 5s.)			

INCLUDING ROYAL CHARTER AND BYE-LAWS.

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